

CITY OF LADUE



BUDGET

FOR THE FISCAL YEAR
JANUARY 1 - DECEMBER 31, 2019

CITY COUNCIL
DECEMBER 17, 2018

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INTRODUCTION

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CITY OF LADUE

PRINCIPAL OFFICIALS

MAYOR

Nancy Spewak

COUNCIL MEMBERS

John Howell Ward 1

Stacey Kamps Ward 1

Patrick Hensley Ward 2

John Fox Ward 2

William Brennan Ward 3

Hal Burroughs Ward 3

CITY CLERK

Laura Rider

POLICE CHIEF

Ken Andreski

FIRE CHIEF

Steve Lynn

PUBLIC WORKS DIRECTOR

Anne Lamitola

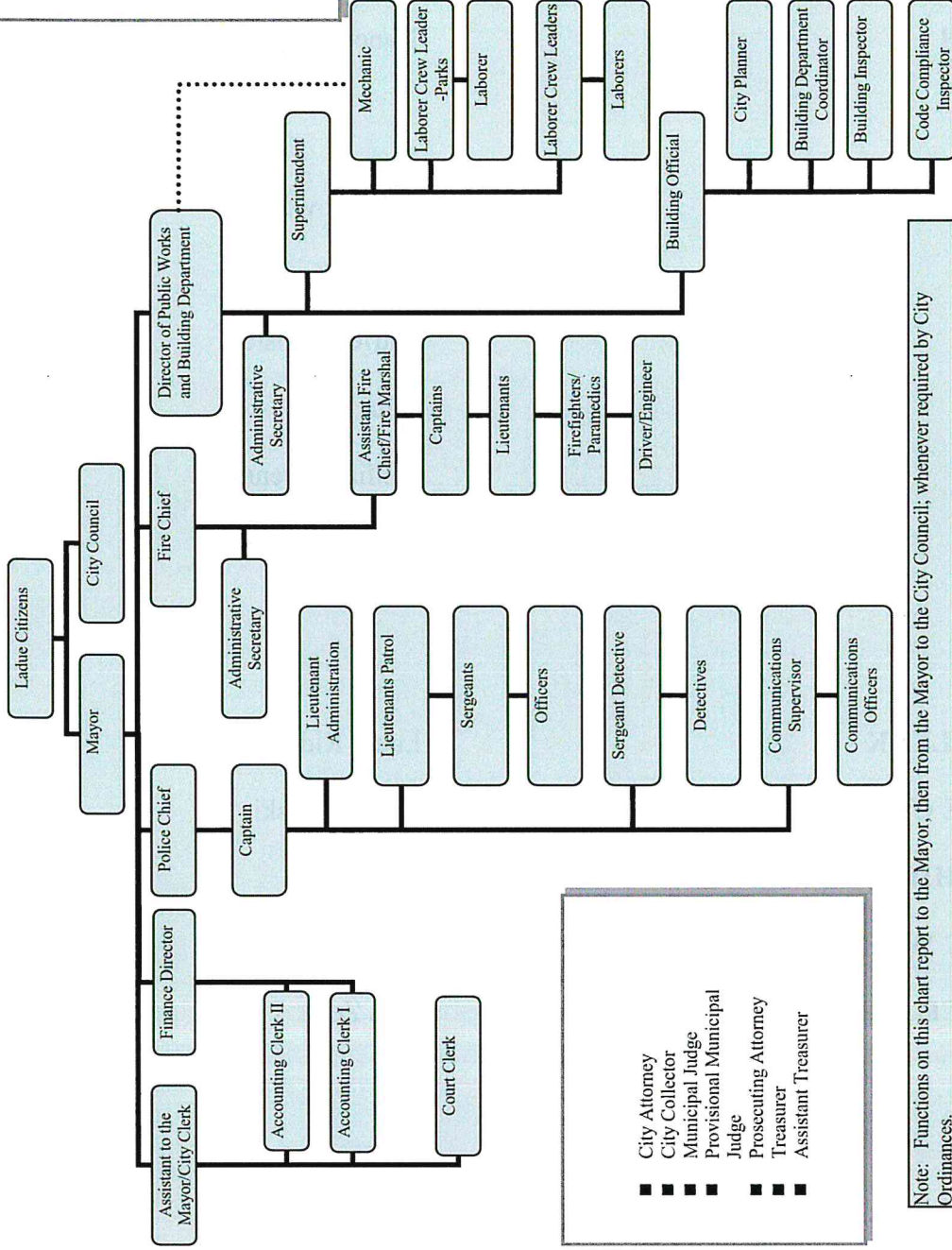
FINANCE DIRECTOR

Sam Zes

City of Ladue

Committees/Boards

Architectural Review Board
Board of Fire & Police Commissioners
Board of Trustees, Firemen & Policemen Pension Fund
Finance, Revenue & Taxation Committee
Insurance Committee
Public Works Committee
Retirement Comm., Non-Uniform Retirement Fund
Storm Water Advisory Comm.
Zoning Board of Adjustment
Zoning & Planning Commission



THE HISTORY OF THE CITY OF LADUE

By: A. Charles Hiemenz III

Established as a fourth-class city in 1936, the City of Ladue today has a population of 8,521 residents (per the 2010 census) living in an area comprised of 8.4 square miles. The City operates with an annual budget of just over \$14 million and a staff of 91 (including 32 Police, 33 Fire/EMS, 14 Public Works, 6 Building Department and 6 Administrative). In addition, the residents of Ladue enjoy the services and products from over 245 businesses operating within the City boundaries.

The City of Ladue has a rich history from the early 1700's when the Osage and Missouri Indian tribes lived on the land combining hunting, gathering and agriculture to sustain themselves. The area first became a territory of the United States through the Louisiana Purchase in 1803. The land began to be developed in the early 1800's; the result of being divided up by Spanish Land Grants deeded to early St. Louis settlers. These early Ladue inhabitants used the land for farming given the rich soil from the many creeks, streams and tributaries in the area.

HOMES AND BUSINESSES CROP UP

Over time the land was recast into tracts with farms, homes and businesses beginning to "crop up" in the area. Clayton Road (1830) was the first public road established in the current Ladue, followed by McKnight Road (1853), Warson and Lay Roads (1856) and Ladue Road (1860).

Ladue Road was laid out and named for Peter Albert LaDue (LaDue means sweet water), a prosperous lawyer and banker whose office was in the City of St. Louis on Second Street and whose town house was on 14th Street. LaDue also owned several farms out in the country. Following the custom then prevailing of naming roads for the prominent families who lived along them, Ladue Road was named in recognition of the farm property owned by Peter A. LaDue in the area from the corner of what is now Ladue and Warson Roads and east, including areas that are currently occupied by the St. Louis Country Club and the surrounding homes abutting Ladue Road.

In the early part of the 20th century, automobiles began replacing horses and wagons as the primary mode of transportation. As automobiles began to bring mass transportation and better roadways, the Ladue area began to evolve from a farming community into a residential community. Once a number of people had moved into the area, villages were established in order to provide law and order. In the late 1920's the villages of McKnight, Ladue and Deer Creek were established. Although these three villages used Ladue's fire department, each one had their own police, zoning and other ordinances.

THREE VILLAGES BECOME ONE CITY

In 1936 the residents and elected officials of these three villages recognized that they would have many more advantages by merging and incorporating themselves into a fourth-class city. On December 1, 1936 the residents of the three villages voted to merge, and the City of Ladue (named for the largest of the three villages) was established. A short time later Dwyer Village (established in 1869 by a man the name of T.T. Dwyer) became a part of the newly established City of Ladue.

Also, in the early part of the 20th century the game of golf was spreading across the nation. The open rolling topography and the rich soil in Ladue provided ideal conditions for the development of golf courses in the area. The first golf course to be opened in the current City of Ladue was the Log Cabin Club (1899), followed by the Bogey Club (1910), the St. Louis Country Club (1914) and Old Warson Country Club (1955). To be closer to their clubs, many affluent residents in the St. Louis region began purchasing farm land in Ladue and built spacious elegant homes. These homes were designed in traditional Colonial and Tudor styles, with plenty of green spaces.

Fine private schools and later a high ranking public school system of neighborhood schools were established, including a number of high schools – John Burroughs (founded in 1923), Mary Institute (founded in 1859, relocated to Ladue in 1930), St. Louis Country Day School (founded in 1917, relocated to Ladue in 1958) and Ladue Horton Watkins High School (opened in 1951).

THE VISION BECOMES A REALITY

By the time the headquarters branch of the St. Louis County Library had opened in Ladue on Lindbergh Blvd. (1959), the City of Ladue had come to be recognized as an upscale and quiet residential community just west of the St. Louis County Government Center seat in Clayton. Ladue had become everything renowned Urban Planner Harland Bartholomew imagined when he presented a Preliminary Comprehensive Plan to the Ladue City Council in accordance with his agreement dated June 30, 1937.

Ladue residents today still enjoy the aesthetics emphasized in Bartholomew's original Comprehensive Plan: "Rolling topography ... Spacious character ... Winding streams and gentle sloping highlands ... Country like character". Bartholomew also stated that "It should be recognized that cities are judged more by their character or quality than by their size".

As the land of the current City of Ladue evolved over four centuries from hunting, to farming, to upscale residential the vision of City Planner Harland Bartholomew continues to define the City of Ladue.

SOURCES:

The St. Louis Story – Mcune Gill
Golfing Before the Arch – Jim Healey
The Lost Ladue – Lynne Orgel
Ladue Found – Charlene Bry
Comprehensive City Plan for the City of Ladue – Harland Bartholomew &
Associates
City of Ladue Archives

BUDGET USER'S GUIDE

The FY 2019 budget document of the City of Ladue, Missouri (the City) is organized into nine sections, as follows:

- Introduction
- Budget Summary
- Fiscal Policies
- General Fund
- Road & Bridge Fund
- Capital Improvement Fund
- Storm Water Fund
- Public Safety Fund
- Appendix

The following is a brief overview of each section.

A. INTRODUCTION

The Introduction begins with the list of Elected City Officials, followed by the City Staff Organizational Chart. The next page, entitled THE CITY OF LADUE, MISSOURI, provides a brief overview of the City and its history.

B. BUDGET SUMMARY

The Budget Summary section is designed to provide the reader with an overview of the City's FY 2019 budget. The statements or schedules presented in this section are for all budgeted City funds. The City budgets all operating, special revenue and capital improvement funds.

C. FISCAL POLICIES

The Fiscal Policies section defines City policies and objectives designed to promote and provide guidance in maintaining the fiscal health of the City. Specific policies addressed include the following:

- Accounting, Auditing and Financial Reporting Policy
- Revenue Policy
- Operating and Expenditure Policy
- Capital Improvement Policy
- Debt Management Policy
- Internal Control and Risk Management Policy
- Fund Balance Policy

This section also defines other significant policies and procedures of the City including the following:

- Summary of Significant Accounting Policies
- Summary of Significant Budgetary Procedures

D. GENERAL FUND

The General Fund budget includes detail for each of the following departments and their respective divisions:

- Administration
- Public Safety- Police
- Public Safety- Fire
- Public Works
- Building
- Finance
- Court

E. ROAD AND BRIDGE FUND

The Road and Bridge Fund identifies the revenues and projects incorporated in the FY 2019 Budget.

F. CAPITAL PROJECTS FUNDS

The Capital Improvement Fund identifies the revenues, capital projects and vehicle and equipment expenses for all City departments incorporated in the FY 2019 Budget.

G. STORM WATER FUND

The Storm Water Fund identifies the revenues and projects incorporated in the FY 2019 Budget.

H. PUBLIC SAFETY FUND

The Public Safety Fund identifies the sales tax revenue and transfers incorporated in the FY 2019 Budget to provide for the Police Department and Fire Department needs.

I. APPENDIX

This is the final section of the budget which includes the following information:

- Statistical and Demographic Data
- Glossary

SUMMARY

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**CITY OF LADUE
NOTICE OF PUBLIC HEARING
PROPOSED BUDGET FOR FISCAL YEAR ENDING DECEMBER 31, 2019**

A Public Hearing on a proposed budget for the fiscal year beginning January 1, 2019, and ending December 31, 2019 will be held before the Ladue City Council at 4:00 p.m. on December 17, 2018, at the City Hall, 9345 Clayton Road, Ladue, Missouri. Citizens attending the Public Hearing shall have the right to provide written and oral comments and to ask questions concerning the entire budget.

Combined Statement of Revenues and Expenditures and Fund Balance

ITEM	GENERAL FUND	RD & BRDG FUND	CAP IMP FUND	STRM WTR FUND	PUBLIC SAFETY FUND	TOTAL
PROJECTED FUND BALANCE 12/31/18	\$11,777,472	\$2,545,413	\$2,021,912	\$9,090,087	\$151,000	\$25,585,884
REVENUE						
TAXES	10,133,616	902,132	928,725	1,120,551	435,000	\$13,520,024
LICENSES & PERMITS	855,000	36,000				\$891,000
INTERGOVERNMENTAL	79,080					\$79,080
CHARGES FOR SERVICES	444,045					\$444,045
FINES & FORFEITS	125,400					\$125,400
INTEREST	150,000	2,563	22,220	103,530	3,000	\$278,313
MISCELLANEOUS AND GRANTS	104,300					\$104,300
TOTAL REVENUE	\$11,891,442	\$940,695	\$950,945	\$1,224,081	\$438,000	\$15,445,162
INTERFUND TRANSFERS*						
ROAD & BRIDGE/STORM WATER	\$648,763	(\$506,110)		(142,653)		\$0
PUBLIC SAFETY FUND	\$200,000		\$175,000		(375,000)	\$0
EXPENDITURES						
ADMINISTRATIVE	903,444		318,100			\$1,221,544
POLICE	4,915,209		225,430		300,000	\$5,440,639
FIRE	5,402,861		816,801		75,000	\$6,294,662
PUBLIC WORKS	1,618,055		376,372			\$1,994,427
BUILDING	738,340		80,400			\$818,740
FINANCE	318,620					\$318,620
COURT	116,366					\$116,366
STORM WATER				1,539,180		\$1,539,180
ROAD & BRIDGE		1,177,756				\$1,177,756
DEBT SERVICE			456,400			\$456,400
TOTAL EXPENDITURES	\$14,012,895	\$1,177,756	\$2,273,503	\$1,539,180	\$375,000	\$19,378,334
OPERATING SURPLUS (DEFICIT)	(1,272,690)	(743,171)	(1,147,558)	(457,752)	63,000	(\$3,933,171)
NET FUND ACTIVITY FOR 2019	(\$1,272,690)	(\$743,171)	(\$1,147,558)	(\$457,752)	\$63,000	(\$3,933,171)
PROJECTED FUND BALANCE 2019	\$10,504,782	\$1,802,242	\$874,354	\$8,632,335	\$214,000	\$21,652,713
TOTAL EST. RESERVES 12/31/2019	\$10,504,782	\$1,802,242	\$874,354	\$8,632,335	\$214,000	\$21,652,713

*Inter-fund Transfers are evaluated in a detailed worksheet documenting department activity. A copy of the worksheet is available by calling city hall.

**CITY OF LADUE
GENERAL FUND BUDGET SUMMARY**

			2019B vs 2018B		2019B vs 2018F		
			\$	%	\$	%	
2018			2018		2019		
BUDGET			FORECAST		BUDGET		
REVENUE							
TAXES	10,005,161	9,876,192	10,133,616	128,455	1.3%	257,424	2.6%
LICENSES & PERMITS	896,510	854,700	855,000	(41,510)	-4.6%	300	0.0%
INTERGOVERNMENTAL	60,920	79,480	79,080	18,160	29.8%	(400)	-0.5%
CHARGES FOR SERVICES	431,645	444,345	444,045	12,400	2.9%	(300)	-0.1%
FINES & FORFEITS	220,400	120,400	125,400	(95,000)	-43.1%	5,000	4.2%
INTEREST	71,600	140,000	150,000	78,400	109.5%	10,000	7.1%
MISCELLANEOUS	95,037	405,658 *	104,300	9,263	9.7%	(301,358)	-74.3%
SUBTOTAL	11,781,273	11,920,775	11,891,442	110,169	0.9%	(29,334)	-0.2%
TRANSFERS IN (R&B/STMWTR)	648,769	648,769	648,763	(6)	0.0%	(6)	0.0%
TRANSFERS IN (PUBLIC SAFETY)	160,000	160,000	200,000	40,000	0.0%	40,000	25.0%
TOTAL REVENUE	\$12,590,042	\$12,729,544	\$12,740,205	150,163	1.2%	10,660	0.1%
2018			2018		2019		
BUDGET			FORECAST		BUDGET		
EXPENDITURES							
ADMIN				\$	%	\$	%
Personnel	357,276	330,962	279,275	(78,001)	-21.8%	(51,687)	-15.6%
Other	639,095	553,983	624,168	(14,927)	-2.3%	70,186	12.7%
TOTAL	\$996,371	\$884,945	\$903,444	(92,927)	-9.3%	18,499	2.1%
POLICE							
Personnel	4,150,086	4,074,768	4,369,968	219,882	5.3%	295,200	7.2%
Other	531,871	499,543	545,241	13,370	2.5%	45,698	9.1%
TOTAL	\$4,681,957	\$4,574,311	\$4,915,209	233,252	5.0%	340,898	7.5%
FIRE							
Personnel	4,614,878	4,630,552	4,694,832	79,954	1.7%	64,280	1.4%
Other	725,917	658,950	708,029	(17,888)	-2.5%	49,079	7.4%
TOTAL	\$5,340,795	\$5,289,502	\$5,402,861	62,066	1.2%	113,359	2.1%
PUBLIC WORKS							
Personnel	1,249,182	1,139,382	1,204,110	(45,072)	-3.6%	64,728	5.7%
Other	395,104	392,319	413,945	18,841	4.8%	21,627	5.5%
TOTAL	\$1,644,286	\$1,531,701	\$1,618,055	(26,231)	-1.6%	86,355	5.6%
BUILDING DEPT							
Personnel	434,232	427,672	478,165	43,933	10.1%	50,493	11.8%
Other	187,112	105,813	260,176	73,064	39.0%	154,363	145.9%
TOTAL	\$621,344	\$533,485	\$738,340	116,996	18.8%	204,856	38.4%
FINANCE DEPT							
Personnel	222,422	215,048	223,799	1,377	0.6%	8,751	3.9%
Other	71,301	60,518	94,821	23,520	33.0%	34,303	36.2%
TOTAL	\$293,723	\$275,566	\$318,620	24,897	8.5%	43,055	13.5%
COURT							
Personnel	0	0	94,018	94,018	0.0%	94,018	0.00%
Other	0	0	22,348	22,348	0.0%	22,348	0.00%
TOTAL	\$0	\$0	\$116,366	116,366	0.0%	116,366	0.00%
TOTAL CITY EXPENDITURES							
Personnel	11,028,076	10,818,384	11,344,167	316,091	2.9%	525,783	4.63%
Other	2,550,400	2,271,124	2,668,728	118,328	4.6%	397,604	14.90%
TOTAL	\$13,578,476	\$13,089,508	\$14,012,895	434,419	3.2%	923,387	6.59%
OPERATING SURPLUS/(DEFICIT)							
	(\$988,434)	(\$359,964)	(\$1,272,690)	(284,256)	28.8%	(912,726)	71.7%
NET FUND SURPLUS/(DEFICIT)							
	(\$988,434)	(\$359,964)	(\$1,272,690)	(284,256)	28.8%	(912,726)	71.7%

*Includes \$309,000 for MSD Easement- 1 time revenue.

CITY OF LADUE 2019 BUDGET MESSAGE

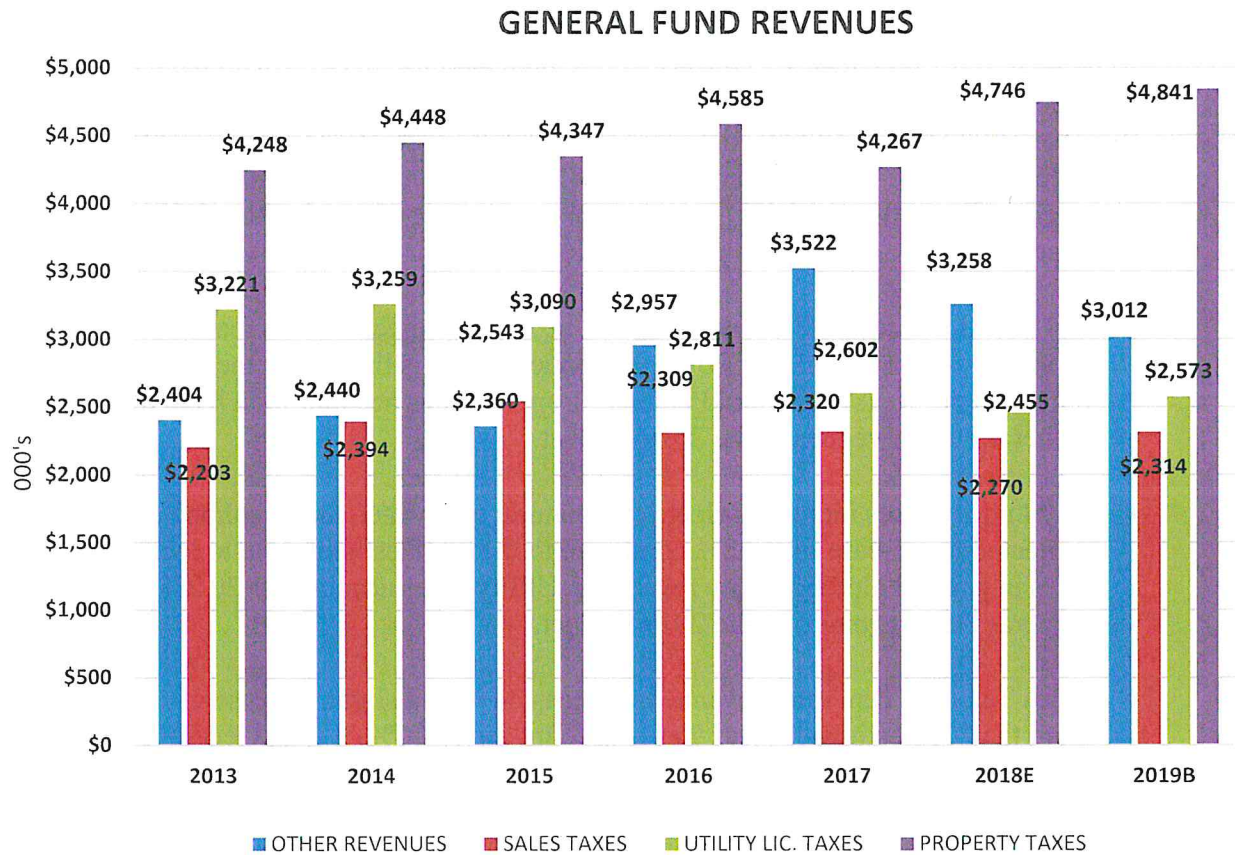
General Fund

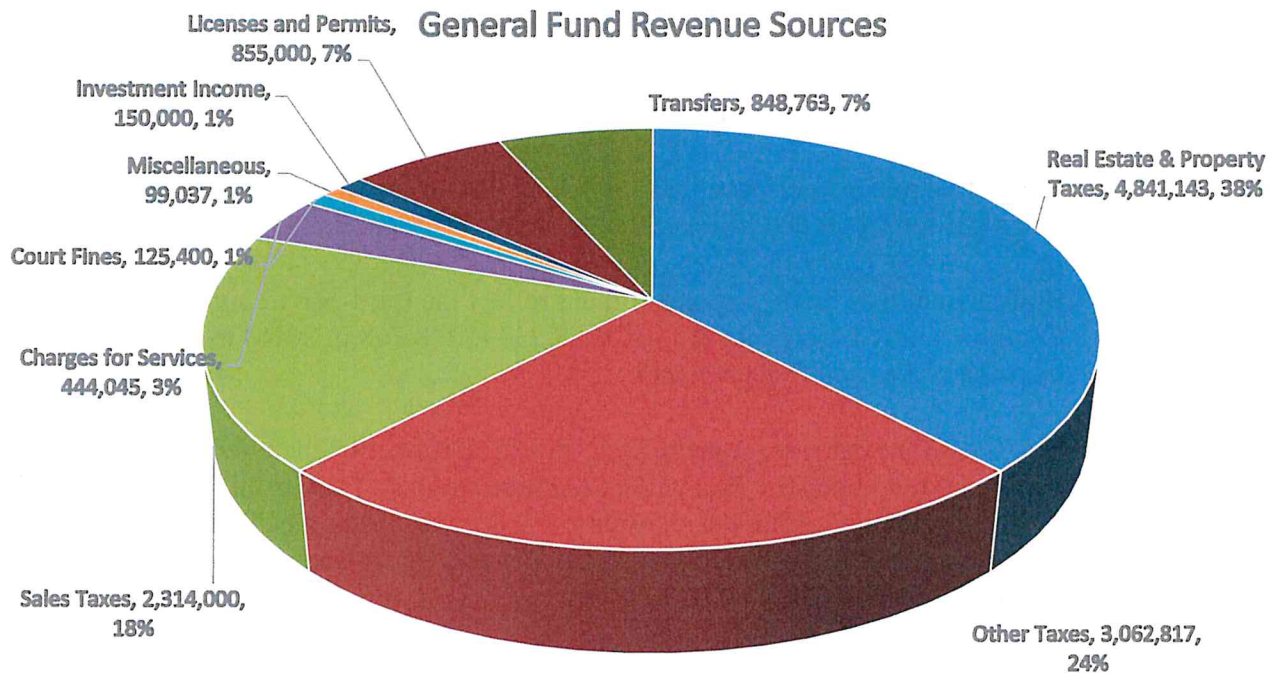
I. REVENUES

In general, most revenues are conservatively budgeted for 2019. Total General Fund revenues including transfers from other funds are projected at \$12,740,205, an increase of 0.08% or \$10,660 compared to the 2018 Forecast. However, in 2018, the City received a one-time payment from MSD in the amount of \$309,000 for easements. Excluding the MSD payment, revenues are budgeted with a 2.57% increase overall.

- 2018 Real Estate and Personal Property taxes are projected to increase by 2.42% of the post-BOE actuals for 2018. Revenue growth is limited by the Hancock amendment. Real Estate and Personal Property taxes account for 37.1% of total General Fund revenues in the 2019 Budget.
- Total utility taxes including electricity, natural gas, water and telephone are projected to increase by 4.82% compared to the 2018 estimate due to increased rates in gas and electric utility revenues. Utility taxes account for 20.2% of total General Fund revenues in the 2019 Budget.
- Sales Tax (1 ¼ cent rate) revenue is forecasted with a slight increase of 1.94% from the 2018 estimate. Sales Taxes account for 18.17% of total General Fund revenues in the 2019 budget.
- Investment earnings continue to rise due to increased interest rates on the City's investments and improved cash flow management. In 2019, higher rates are expected with non-brokered Certificate of Deposit investments from capital markets at Central and PNC banks. Investment earnings are budgeted with an increase of \$10,000 or 7.14% in 2019 compared to the 2018 Forecast.
- Sundry revenue includes payment to the City of an estimated \$90,000 from the Ladue school district for the School Resource Officer (SRO) contract (cost is in Police dept. personnel expense). The City no longer participates in the computer crime (RCCEEG) grant program which was discontinued in 2015.
- Inter-fund transfers from the Road/Bridge Fund (\$506,110) and from the Storm Water Fund (\$142,653) reflect an allocation of (General Fund) Public Works department costs incurred on behalf of these Funds. A large percentage of the Storm Water transfer is for two part-time employees dedicated to Storm Water. A detailed analysis of the activity of the Public Works department resulted in these allocations and is available for review.

- The inter-fund transfer from the Public Safety Fund in 2019 reflects an allocation for the needs in the Police and Fire Departments. In addition, this transfer will provide additional training and education for both departments.





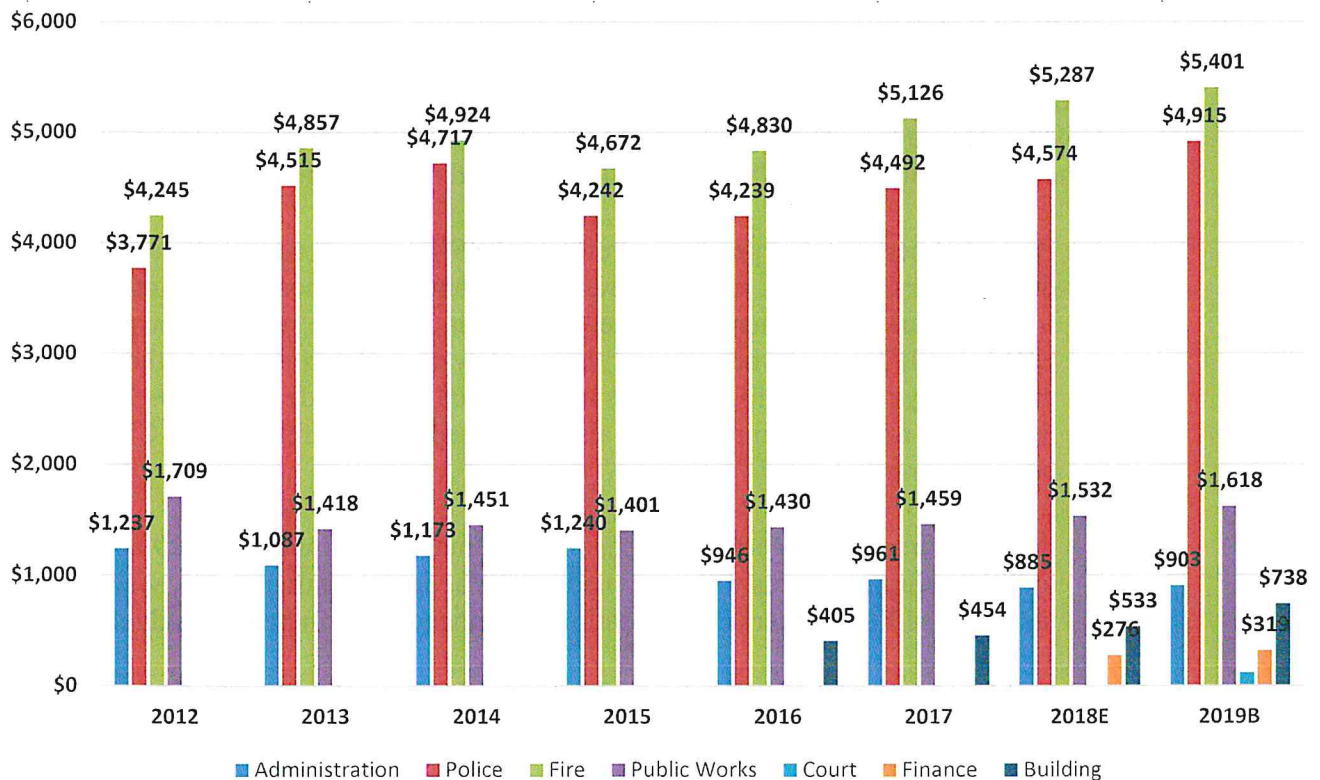
II. EXPENDITURES

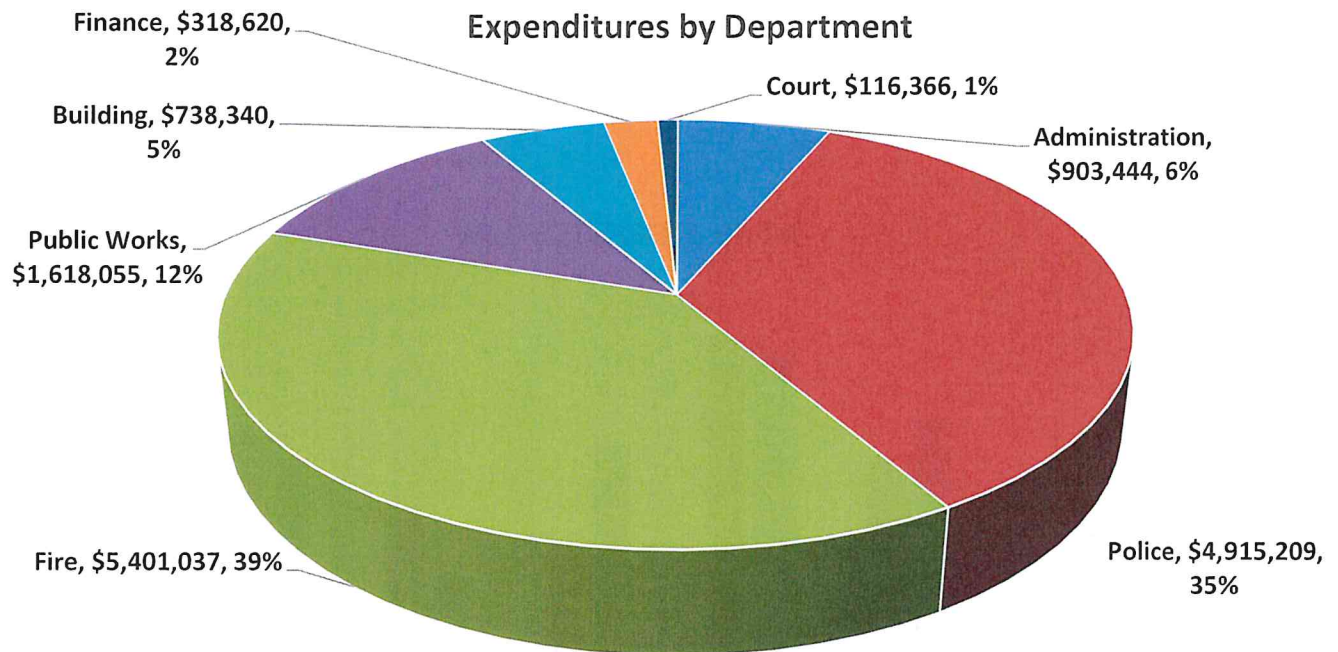
Total General Fund 2019 budget expenditures of \$14,011,071 represent an overall 6.59% increase from the 2018 Forecast. Personnel costs (salaries, employer taxes, and benefits) account for 80.97% of total General Fund expenditures.

- Budgeted personnel expenditures reflect a 4.86% increase across all departments due to salary increases, rising insurance costs and vacant positions being filled. Salaries were increased based on the compensation study performed by CBIZ in 2017 with the adoption of the merit system. Salaries include the effect of the step pay programs for positions in the Police and Fire departments. The increase in total personnel costs is also attributed to an increase in the City's pension contribution.
- Projected increases to employee benefits insurance premiums for 2019 compared to 2018 estimates are as follows: medical 28%, dental insurance 4%, vision insurance: 1%. Workers compensation insurance has an increased budget of 5%.
- Pension (Uniform plan) City contributions are estimated in the 2019 Budget at \$1,793,696.
- Retirement (Non-Uniform plan) City contributions are estimated in the 2019 Budget at \$181,093.
- Property, liability, and vehicle insurance costs combined are budgeted to increase 6% in the 2019 Budget year compared to the 2018 Forecast.

- Utility costs in the 2019 Budget are expected to increase by 4.13% overall from the 2018 Forecast largely attributed to increased rates.
- Motor fuel prices have been budgeted at \$2.45/gal for unleaded gasoline and \$2.55/gal for diesel down from \$2.60/gal and \$2.60/gal in 2018.
- Professional fees in the Fire department reflect the third-party contract with Central County Emergency 911 of \$250,233 (\$248,768 in 2018) to provide dispatch of fire and EMS services.
- In 2019, Court has a separate budget. It will no longer be included in the Administration budget. This will be required by State Law in July 2019. The 2019 Administration Budget shows a 2.1% decrease from the 2018 Forecast. Combining the 2019 Administration Budget and Court Budget shows an increase of 13.2% compared to the 2018 Forecast.

General Fund Expenditures





Road & Bridge Fund

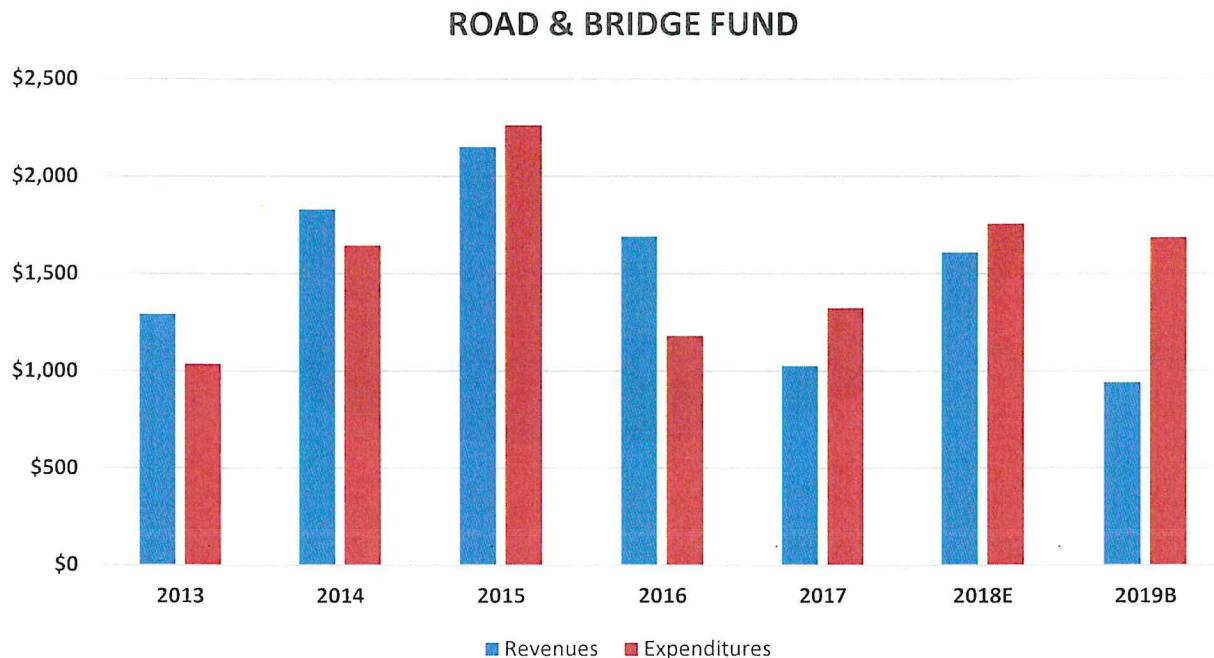
I. Revenues

- County Road Fund tax (\$676,599) is an estimate based on the past few years of actual history and current property assessments. This tax is based on \$.105 per \$100 of assessed valuation.
- All other Road and Bridge fund revenues are estimates based on current or historical trends.

II. Expenditures

- Operational expenses are based on estimates of normal past expenses and usage.
- \$129,450 is budgeted for the Mill and Overlay Program including Gilbert, Kortwright, McKnight and Clayton Road Park Subdivision Alleys.
- \$400,327 is budgeted for North McKnight Road and Ladue Road.
- \$235,000 is budgeted for ADA Sidewalk and Ramp Improvements primarily in the Clayton Road Business District.
- \$50,000 is budgeted for a traffic consultant and \$36,000 is budgeted for a roadway consultant.

- The \$500,010 inter-fund transfer to the General Fund represents a thorough yet conservative review of Public Works Department activity associated with the maintenance of City roads and right-of-way areas as expended in the General Fund.



Capital Improvement Fund

I. Revenues

- Sales tax (1/2 cent) revenue of \$928,725 is budgeted 1.5% higher compared to the 2018 Forecast.
- The inter-fund transfer from the Public Safety Fund in 2019 reflects an allocation for vehicle and equipment needs in the Police and Fire Departments.

II. Expenditures

- Proposed expenditures are submitted by each respective department head, reviewed by the mayor, staff, and finance committee, and submitted for final approval to the City Council. These expenditures are weighed against the projected revenues and reserve balance of the Fund and long term expected needs. Proposed expenditures in 2019 are \$1,777,103 in addition to \$456,400 to pay principal and interest on the new Fire House project. Capital items proposed for this budget year are listed on the next page.

2019 Capital Expenditures

Administration/Finance

Technology Upgrades - City Hall Conference Room	\$5,000
City Hall Servers	\$15,000
Roof Repair	\$15,000
Facility Needs Assessment - City Hall	\$20,000
City wide computer equipment	\$21,100
Records Management Software/Equipment/Storage	\$25,000
Technology Upgrades - Council Room	\$27,000
Exterior Painting	\$30,000
Software (Finance) Upgrade	\$160,000

Police

Phone/radio Recorder	\$15,000
Changing Equipment on New Cars	\$17,750
Police Vehicles	\$57,680
Vehicle Video Record Equip (1 Server system; 7 Vehicle systems)	\$60,000
Police Building Roof and Gutter Project	\$75,000

Fire

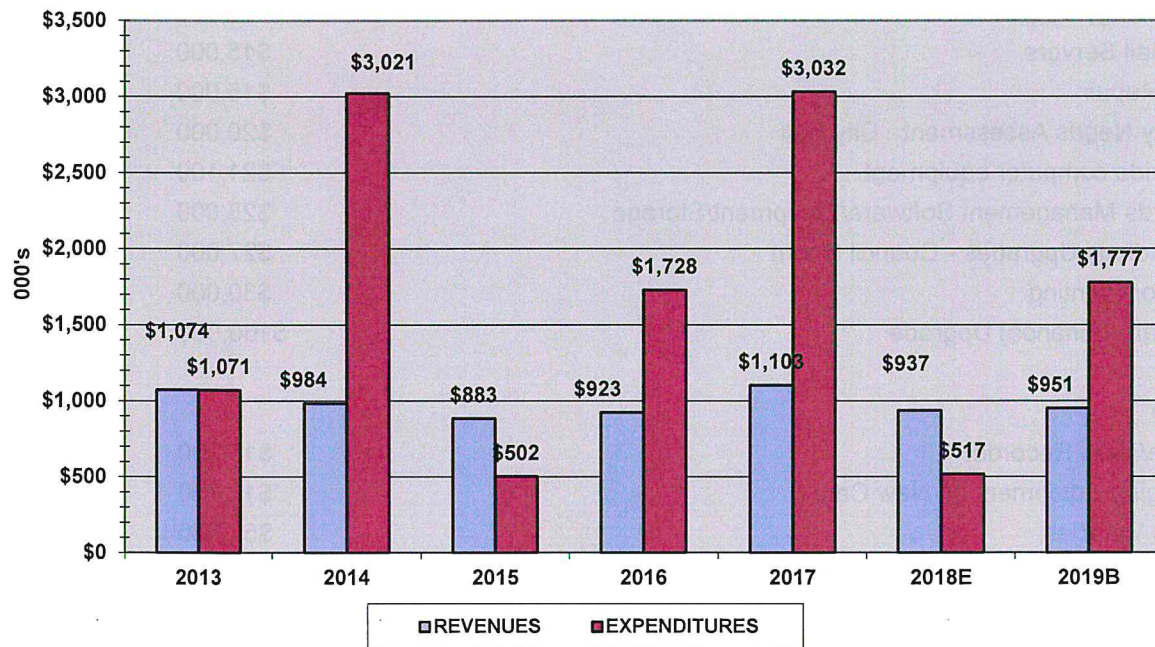
Apparatus Equip - Vent Fan Replacement	\$9,000
Personal Protective Equip - Turn Out Gear	\$19,801
Apparatus Equip - Hydraulic/Electric Rescue tools	\$27,000
Vehicles - Duty Vehicle	\$45,000

Public Works

Fuel Tank Repairs	\$7,600
ADA Facility Improvement Project #1	\$16,100
Brine System with tank	\$16,500
ADA Facility Improvement Project #5	\$17,000
Building B Roof Replacement	\$18,000
Public Works Department Facility Needs Assessment	\$20,000
A-300 Bobcat Skid Steer	\$84,000
2 Ton Dump Truck	\$110,021
Mini-Loader (for sidewalk maintenance)	\$183,993

Building

Software - Land Management/Permits/Complaints	\$5,400
Building Department Facility & Programming assessment	\$20,000
HVAC	\$25,000
Exterior Painting	\$30,000

CAPITAL IMPROVEMENT FUND

*Graph does not include Inter-fund transfers or Construction disbursements for the new fire house.

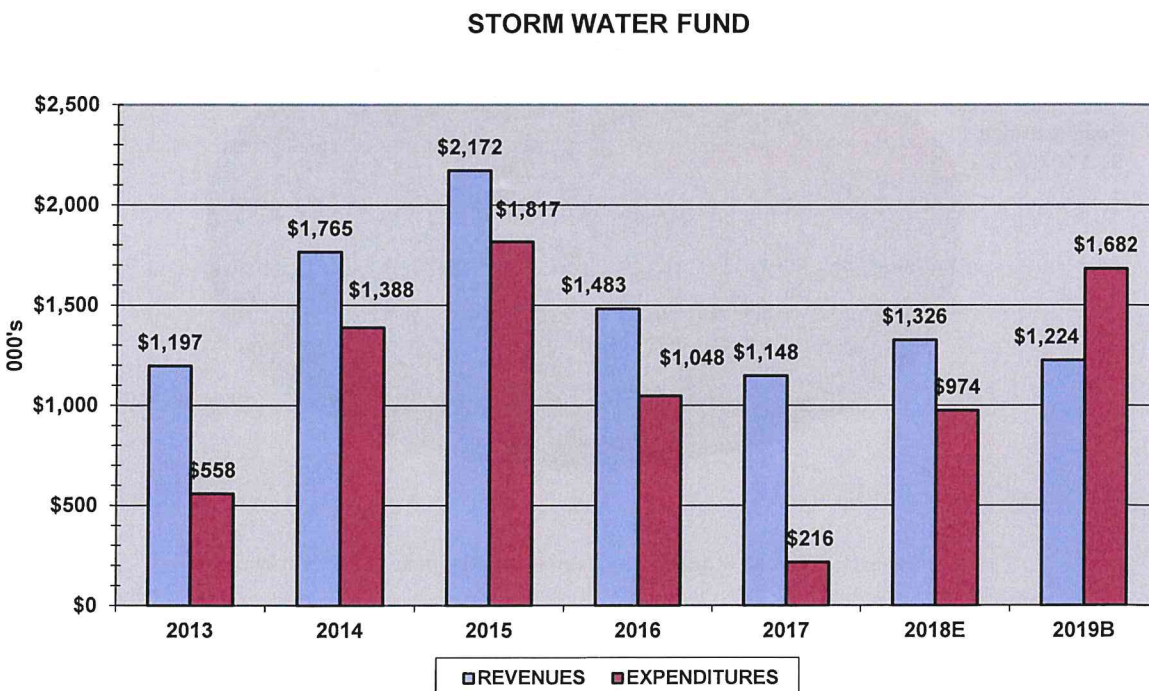
Storm Water Fund

Revenue

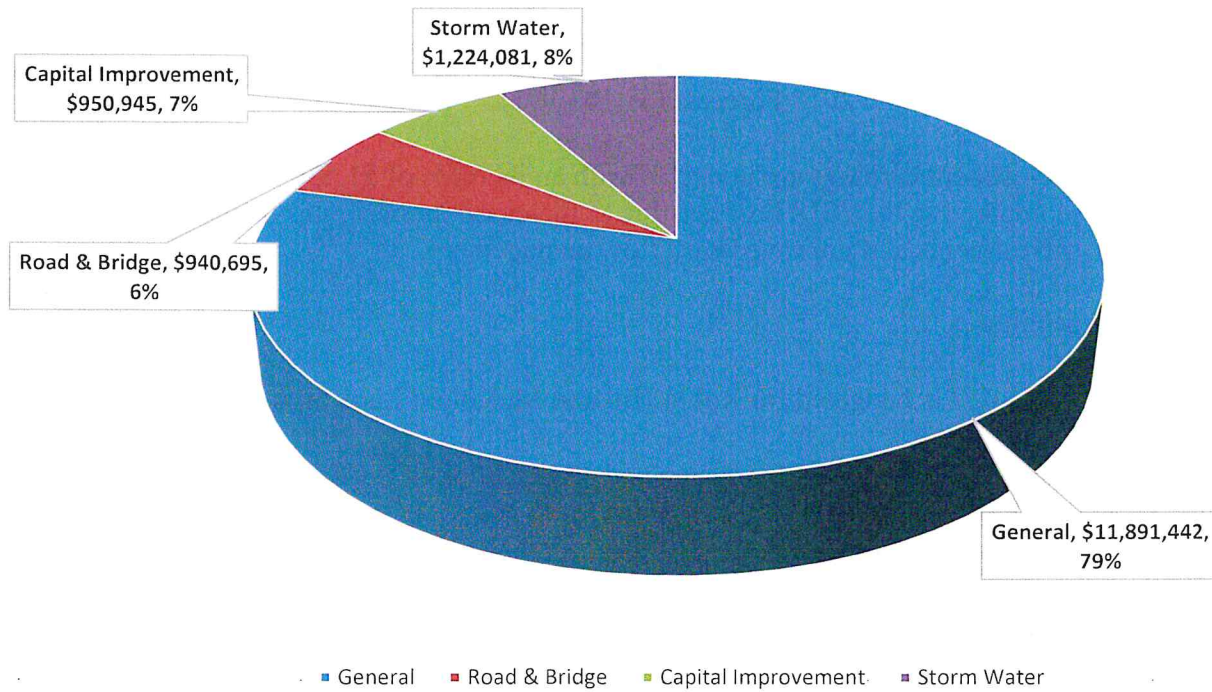
- Sales tax (1/2 cent) revenue of \$1,120,551 is budgeted with a slight increase compared to the 2018 Forecast (\$1,103,991).
- Investment earnings are budgeted with an increase of \$1,530 or 1.5% in 2019 compared to the 2018 Forecast due to increased interest rates on the City's investments and improved cash flow management.

Expenditures

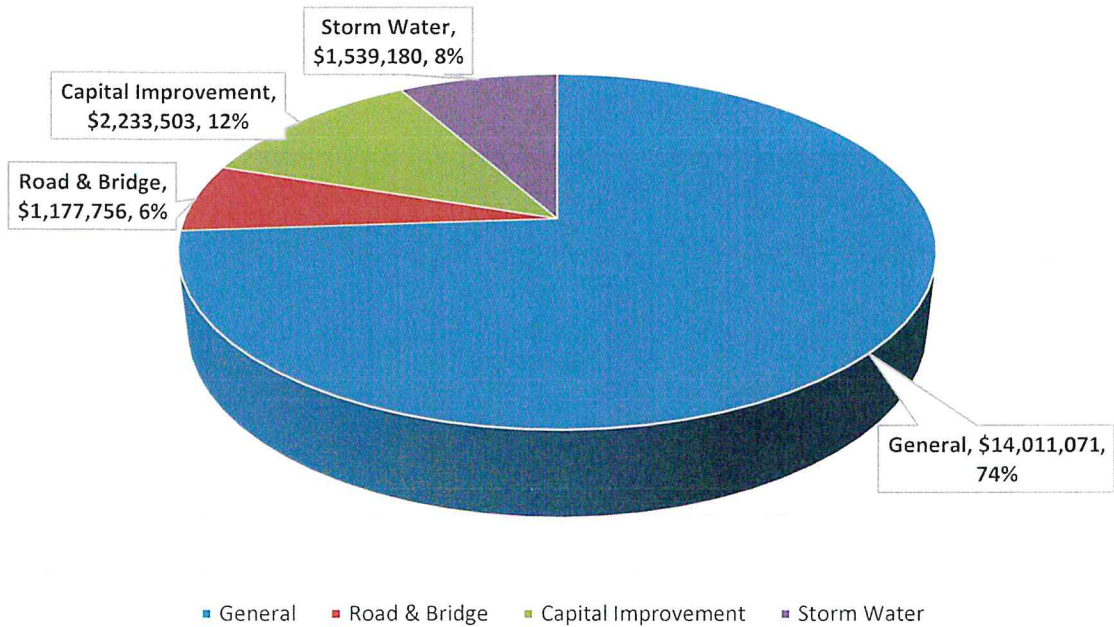
- \$511,057 is budgeted for Robin Hill and McKnight Lane bank stabilization.
- \$368,672 is budgeted for design and construction of the South Tealbrook project.
- \$173,337 is budgeted for design work on the Willow Hill project.
- \$314,543 is budgeted for design work on the Deerfield/Wakefield project.
- The \$142,653 inter-fund transfer to the General Fund represents a conservative allocation of Public Works Dept. costs associated with the upkeep of City storm water facilities as expended in the General Fund.



Total Revenues by Fund



Expenditures by Fund



*Charts do not include inter-fund transfers

FISCAL POLICIES

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FISCAL POLICIES

A. PURPOSE

The City of Ladue has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely and to plan for the adequate funding of services and facilities required to serve the public. By adopting a set of fiscal policies, the City will be establishing the framework under which it will conduct its fiscal affairs, in a manner to adequately fund local government services. The fiscal policies of the City of Ladue have specific objectives designed to protect the fiscal health of the City. These objectives are:

1. To maintain City Council policy-making ability so that important fiscal decisions are not driven by emergencies or financial problems.
2. To provide City Council information so that policy decisions can be made timely and accurately.
3. To provide sound financial principles to guide City Council and management in making decisions.
4. To employ revenue policies which attempt to prevent undue reliance on a single source of revenue and which distributes the cost of municipal services fairly among all programs.
5. To ensure legal compliance with the budget through systems of internal control.
6. The City's fiscal policies are separated into the following areas:
 - Purpose
 - Accounting, Auditing and Financial Reporting
 - Revenue
 - Operating and Expenditure
 - Capital Improvement
 - Debt Management
 - Internal Control and Risk Management
 - Fund Balance

B. ACCOUNTING, AUDITING, & FINANCIAL REPORTING POLICIES

1. The City will maintain its accounting records in accordance with applicable state and federal laws and regulations. Budgetary reporting will be in accordance with the applicable state budget laws and regulations.

2. The City will use generally accepted accounting principles (GAAP) in all external financial records and transactions. These principles will be monitored and updated as mandated by the Governmental Accounting Standards Board.
3. An independent annual audit will be performed by a public accounting firm, which will issue an official opinion on the annual financial statements and a management letter detailing areas needing improvement, if any.
4. Financial systems will be maintained to monitor revenues and expenditures/expenses monthly, with an analysis and adjustment of the Annual Budget at appropriate times.
5. The Finance Department will monitor the financial systems with reports presented monthly to the Mayor and City Council.
6. The Finance Committee will review the results of the annual independent audit and make appropriate recommendations to the Mayor and City Council based upon the findings.

C. REVENUE POLICIES

1. The City will continually engage in efforts designed to both broaden and diversify its revenue base to prevent revenue shortfalls due to reliance on a single revenue source.
2. All existing and potential revenue sources will be reviewed annually to ensure revenue trends are kept current.
3. The City will seek to avoid using temporary revenues to fund ongoing services.
4. Monthly reports comparing actual to budgeted revenues will be prepared by the Finance Department and presented to the Mayor and City Council.
5. The City will establish all user charges and fees at a level related to the cost of providing the services, as well as the benefit of the service, to the user and the public. Increases in user charges and fees will be implemented in compliance with existing law.
6. The Finance Committee will advise the Mayor and City Council on all matters of revenue and taxation, and upon the financial condition of the city.

D. OPERATING AND EXPENDITURE POLICIES

1. When necessary, where appropriate and as required by circumstances, the City will institute expenditure controls in an attempt to ensure that current operating expenditures will not exceed current operating revenues.
2. Monthly reports comparing actual to budgeted expenditures will be prepared and presented to the Mayor and the City Council.
3. Program measurements will be part of the annual operating budget.
4. The City will seek to maintain a competitive pay structure for its employees to carry out desired City services and needs.
5. Planning and budgeting of expenditures will be based upon a priority setting process that is designed to narrow the range from a list of desirable expenditures to financially feasible expenditures. Expenditures will be justified based on the needs of the City.
6. Each year, the Finance Department will update expenditure projections for the next three years. Projections will include estimated operating costs, capital outlays, debt service, and capital improvement program expenditures.
7. As the City conducts its long-range financial planning; special emphasis will be placed on maintaining and improving the physical assets and services of the City, as needed.
8. In an effort to reduce the cost of capital expenditures, Federal, State and other intergovernmental and private funding sources shall be applied for and used as available. A concerted effort in applying for matching grants is strongly encouraged.
9. The Finance Committee will make recommendations to the Mayor and City Council on controlling and justifying expenses. The Committee will review the draft of the annual budget of the City and recommend, with or without alteration, its approval to the Mayor and Council.

E. CAPITAL IMPROVEMENT POLICIES

1. Future operating costs associated with new capital improvements will be projected and included in the operating budget forecast, as required. The City is focused on making those expenditures that give it the ability to operate more efficiently and with a lower cost basis than before the expenditure, as justified.

2. The City will determine and use the most prudent and fiscally responsible method for financing all new capital projects.
3. Capital projects are those with expenditures for long-lived assets, typically greater than 5 years and those whose value is greater than \$5,000.
4. As the City conducts its long-range financial planning, special emphasis will be placed on maintaining and improving the physical assets of the City.

F. DEBT MANAGEMENT POLICIES

1. The City will generally seek to limit long-term debt to only those capital improvements or projects that cannot be reasonably financed from current revenues or with prudent use of reserve funds. The maturity date for any debt should not typically exceed the reasonably expected useful life of the project to be financed. Except where determined by specific redevelopment projects, debt should be structured to provide for the retirement of a minimum of 60% of the amount of the outstanding principle within a ten-year period.
2. The City's policy is to plan and direct the use of debt so that debt service payments will be a predictable and manageable part of the operating budget.
3. The City will not issue long-term debt, (i.e., in excess of 12 months), to finance current operations. The City will consider alternative funding sources before issuing long-term debt.
4. Capital will be raised at the lowest reasonable cost through a fiscally conservative approach and under advantageous terms for the City in the credit markets.

G. INTERNAL CONTROL AND RISK MANAGEMENT POLICIES

1. The City shall maintain an environment conducive to good internal control.
2. Internal Control comprises the plan of organization and all the coordinated methods and measures adopted within the City to safeguard its assets, check the accuracy and reliability of its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies.
3. The Finance Department is responsible for designing appropriate controls for the departments and the departments are responsible for implementation. Inherent in these responsibilities is the recognition that the cost of internal control should not exceed the benefits expected to be derived. Also, internal controls may become inadequate as conditions change, thus requiring review and modification.

4. Segregation of Duties Procedures are implemented and designed to detect errors. Duties will be performed by persons other than those who are in a position to perpetrate them, when possible.
5. Written procedures will be maintained by the Finance Director for all functions involving the handling of cash and securities. These procedures shall embrace sound internal control principles.
6. The Finance Department shall issue internal control procedures based upon deficiencies that have been identified by City staff or the independent auditors. Finance shall ensure that a good faith effort is made to implement all independent auditor recommendations pertaining to internal control. The Finance Department will seek to periodically monitor internal control procedures and compliance with federal and state regulatory requirements pertaining to internal controls or financial reporting.
7. Department heads are responsible to ensure that internal control procedures, including those issued by the Finance Department, are followed throughout the department.

G. FUND BALANCE POLICY

Fund Balance is defined as the excess of assets over liabilities in a governmental fund. The City desires to maintain the proper level of financial resources to guard its citizens against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures.

Fund Balance Classification - The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent.

■ The City has established the following categories of fund balance:

- **Nonspendable** - Resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.
- **Restricted** - Resources with constraints placed on the use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.
- **Committed** - Resources which are subject to limitations the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

- **Assigned** - Resources neither restricted nor committed for which a government has a stated intended use as established by the City Council or an official to which the City Council has delegated the authority to assign amounts for specific purposes.
- **Unassigned** - Resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

■ The City would typically use restricted fund balances first, followed by committed resources and assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first.

■ At a minimum, the City will maintain an unassigned fund balance in the General Fund equivalent to four months or 33% of projected annual expenditures. The City will work toward achieving an unassigned fund balance that is equivalent to six months or 50% of the current fiscal year's projected annual expenditures.

■ Fund balance levels have been established for the following:

- Provides adequate funding to cover approximately four months of operating expenditures.
- Provides stability and flexibility to respond to unexpected adversity and/or opportunities.
- Permits orderly budgetary adjustments in the event of unanticipated revenue shortfalls.
- Provides the liquidity necessary to accommodate the City's uneven cash flow, which is inherent in its periodic revenue collection, including grant funds which are generally on a reimbursement basis.
- Provides the liquidity to respond to contingent liabilities.
- Fund planned capital projects, thereby avoiding debt.
- Assist in paying-down debt on outstanding obligations.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The governmental financial statements of the City are prepared using the modified accrual method of accounting which is in conformity with U.S. generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City's government-wide financial statements, its statements of net position and activities, are prepared in accordance with GASB Statement 34. The City's significant accounting policies are as follows:

A. FUND ACCOUNTING

The accounts of the City are organized on the basis of funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions of certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The following is a comprehensive list of all of the City's funds.

1. Governmental funds are those funds through which most governmental functions of the City are financed. The acquisition, use, and balance of the City's expendable financial resources and related liabilities are accounted for through governmental funds.

The City reports the following governmental funds:

The General Fund – The City's primary operation fund, which accounts for all the financial resources and the legally authorized activities of the City except those required to be accounted for in other specialized funds.

The Capital Improvement Fund – The City uses this fund to account for sales tax revenue designated for capital purchases.

The Storm Water Fund – The City uses this fund to account for sales tax revenue designated for Storm Water projects.

The Road and Bridge Fund – The City uses this fund to account for tax revenue designated for road improvements.

The Public Safety Fund – The City uses this fund to account for tax revenue designated for law enforcement needs and other public safety needs.

2. Fiduciary fund types are used to account for assets held by the City in a trustee capacity or as an agent or on behalf of others. Trust funds account for assets held by the City under the terms of a formal trust agreement.

The City reports the following fiduciary funds:

Pension Trust Funds – Pension Trust Funds are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. The pension trust funds account for the assets of the Firemen’s and Policemen’s Pension Plan and the Non-Uniform Employee Retirement Plan.

Escrow Fund – The City uses this fund to account for building permit escrows.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available, if they are collected within 60 days of the end of the fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting, except when that expenditure benefits future periods, as in the case of prepaid expenditures and similar items.

Property, sales, intergovernmental and franchise taxes, some grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. This includes licenses and permits, charges for services, fines and miscellaneous revenues.

On an annual basis, there is no material difference between revenues and expenditures reported using the economic resources measurement focus and GAAP.

SUMMARY OF SIGNIFICANT BUDGETARY PROCEDURES

A. BUDGET COMPONENTS

The budget is intended to present a complete financial plan for the 2019 budget year and includes the following information:

1. A general budget summary. (RSMO 67.010)
2. A budget message describing the important features of the budget and major changes from the preceding year.
3. Estimated revenues to be received from all sources for the 2019 budget year, with a comparative statement of actual or estimated revenues for the preceding budget year.
4. Proposed expenditures for each department and each fund for the 2019 budget year, with a comparative statement of estimated expenditures for the preceding year.

B. BUDGET BASIS

As previously indicated, budgets are prepared using the modified accrual basis of accounting which is in conformity with Generally Accepted Accounting Principles. Annual appropriated budgets are prepared and adopted for all of the City's governmental funds previously identified. They are not prepared for its fiduciary or government-wide funds.

C. BUDGET CALENDAR

July 9 – July 20, 2018	Finance Director prepares budget documents.
July 20, 2018	Finance Director distributes budget documents.
July 20 – August 30, 2018	Department heads conduct internal department meetings to analyze and prepare 2018 forecast and 2019 departmental budget requests.
	Finance Department does preliminary review of personnel costs and prepares estimates of fixed charges and non-departmental items and revenue estimates.

August 31, 2018	Forecasts for 2018 and departmental requests for 2019 are returned to the Finance Director.
September 3 – September 20, 2018	Department heads conduct employee reviews. Finance Director does preliminary review of the budgets and obtains additional information, if needed.
September 21, 2018	Employee raises are submitted to the Finance Director.
September 24 – October 5, 2018	Finance Director prepares estimates of 2018 actual and 2019 estimated payroll costs. Finance Director prepares consolidation of departmental budget requests and finalizes revenue estimates.
October 8 – October 12, 2018	Department heads and Finance Director meet with the Mayor to review departmental budget requests.
October 15 – October 19, 2018	Finance Director makes final changes to the budget and submits document to the Finance Committee for review.
October 23, 2018	Finance Director and Mayor meet with the Finance Committee to review 2019 Budget.
November 19, 2018	Budget Work Session with Council.
December 3 – December 14, 2018 (TBD)	Finance Director and Mayor meet with the Finance Committee for final recommendation.
December 17, 2018	Budget is approved and adopted by Council.

D. INTERFUND TRANSACTIONS

Transactions that constitute reimbursement to a fund for expenditures initially made from it that are applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All interfund transactions are reported as transfers.

Transfer Summary FY 2019 Budget:

<u>Transfer From Fund</u>	<u>Transfer to Fund</u>	<u>Description</u>	<u>Amount</u>
Road & Bridge	General	Cost of services provided by the General Fund	\$500,010
Storm Water	General	Cost of services provided by the General Fund	\$142,653
Public Safety	General	Police and Fire Expenses	\$200,000
Public Safety	Capital	Police and Fire Expenses	\$175,000

E. BUDGET AMENDMENT PROCESS

Budget revisions are required at the fund level and must be approved by City Council. The Finance Director is authorized to transfer budgeted amounts between departments within any fund. Supplemental appropriations are made by Council to cover unanticipated items not included in the adopted budget.

E. BALANCED BUDGET

The proposed budget and any revised budget must conform to the statutory requirement that the total proposed expenditures from any fund shall not exceed the estimated revenues to be received, including debt issuances, transfers from other funds, and advances from other funds, plus any unencumbered [fund] balance or less any deficit estimated from the beginning of the budget year. (RSMO 67.010).

F. FISCAL YEAR

The City's fiscal year begins each January 1st and runs through the following December 31st.

Before the beginning of each fiscal year, the City Council must approve the budget and take such additional action as may be required to produce the revenues estimated in the budget. (RSMO 67.030)

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GENERAL FUND

GENERAL FUND COMPARISONS	2007-2017					ESTIMATE	BUDGET 2019	CHANGE
	2013	2014	2015	2016	2017			
						BUDGET 2018		

	2007-2017						2019		
	2013	2014	2015	2016	2017	Avg % Chg/Yr	ESTIMATE BUDGET 2018	BUDGET 2019	BUDGET comp to '18 BUDGET % CHANGE
GENERAL FUND COMPARISONS									
CHARGES FOR SERVICES									
EMERGENCY ALARM FEES	139,725	142,335	114,372	162,230	129,585	2.17%	139,545	139,545	0.0%
BUILDING INSP FEES	27,535	31,870	31,284	57,087	84,270	18.58%	71,000	75,000	5.6%
POLICE REPORT FEES	2,061	2,123	2,127	6,094	1,149	-6.27%	2,200	0	-100.0%
AMBULANCE SERVICE FEES	223,330	191,407	251,322	232,012	249,471	17.28%	215,000	225,000	4.7%
ZONING BOARD OF ADJUSTMENT FEES	4,750	4,500	5,205	12,050	2,600	-6.75%	3,900	4,500	15.4%
TOTAL	397,400	372,235	404,310	469,473	467,075	9.58%	431,645	444,345	2.9%
FINES AND FORFEITS									
COURT FINES	522,134	589,480	358,412	173,379	205,753	-6.81%	215,000	120,000	-44.2%
CRIME VICTIMS COMPENSATION FEES	1,245	1,976	376	1,450	2,834	5.01%	3,400	3,400	0.0%
POLICE TRAINING FEES	6,730	7,714	3,826	1,504	0	-10.00%	0	0	0.0%
P.O. STANDARDS COMM		77	-66	-21	1,162	0.00%	0	0	0.0%
DOMESTIC VIOLENCE RECEIPTS		154	-132	-42	0	0.00%	0	0	0.0%
INMATE SECURITY FUND FEE	6,708	7,694	4,566	2,312	2,806	0.00%	2,000	2,000	0.0%
TOTAL	536,817	607,095	366,982	178,582	212,555	-6.77%	220,400	125,400	-43.1%
INTEREST									
EARNINGS ON INVESTMENTS	25,689	22,314	27,888	52,822	97,342	-6.31%	71,600	150,000	109.5%
TOTAL	25,689	22,314	27,888	52,822	97,342	-6.31%	71,600	150,000	109.5%
MISCELLANEOUS									
SUNDRY*	219,485	222,911	174,021	98,641	122,078	1.56%	95,037	104,300	9.7%
DOGWOOD FESTIVAL			7,818	0	0	0.00%	0	0	0.0%
DONATIONS	6,176		0	0	0	0.00%	0	0	0.0%
INSURANCE/COURT RECOVERIES	912	2,076	0	0	0	0.00%	0	0	0.0%
TOTAL	226,573	224,987	181,839	98,641	122,078	1.53%	95,037	104,300	0
TRANSFERS IN R&B/Storm Water	300,000	303,000	348,000	591,570	591,570	9.72%	648,769	648,763	
TRANSFERS IN Special Revenue Fund						0	160,000	200,000	0.25
TOTAL	300,000	303,000	348,000	591,570	591,570	9.72%	808,769	848,763	4.9%
GRAND TOTAL	12,075,567	12,541,121	12,338,879	12,662,403	12,711,751	1.20%	12,590,042	12,740,205	1.2%

CITY OF LADUE GENERAL FUND REVENUE BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019			
	BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
3010 REAL ESTATE TAX			
<u>Residential</u>			
Estimated assessed valuation	610,497,840	614,041,820	626,322,656
Tax rate \$0.676 per \$100.00	0.00671	0.00676	0.00676
Total Gross Tax	4,096,441	4,150,923	4,233,941
Less County 1.5% Collection Fee	-61,447	-62,264	-63,509
Less Assumed 1st year Collection Rate 94.0%	-234,154	249,055	254,036
Subtotal	3,792,894	3,843,339	3,920,206
Delinquent & Protest RE (prior year) Taxes	295,900	249,055	254,036
TOTAL	4,088,794	4,092,395	4,174,243
<u>Commercial</u>			
Estimated assessed valuation	45,382,560	45,670,150	46,583,553
Tax rate \$0.653 per \$100.00	0.00650	0.00653	0.00653
Total Gross Tax	294,987	298,226	304,191
Less County 1.5% Collection Fee	-4,425	-4,473	-4,563
Less Assumed 1st year Collection Rate 94.0%	-16,825	17,894	18,251
Subtotal	273,128	276,128	281,650
TOTAL	4,361,922	4,368,522	4,455,893
3020 PERSONAL PROPERTY TAX			
Estimated assessed valuation	49,812,373	50,666,683	51,680,017
Tax rate \$0.756 per \$100.00	0.00756	0.00756	0.00756
Total Gross Tax	376,582	383,040	390,701
Less County 1.5% Collection Fee	-5,649	-5,746	-5,861
Less Assumed 1st year Collection Rate 93%	-25,965	26,813	27,349
Subtotal	344,968	350,884	357,902
Delinquent & Protest PP (prior year) Taxes (5.5%)	19,900	26,813	27,349
TOTAL	364,868	377,697	385,251
3240 SALES TAX			
Estimated Retail	2,178,000	2,200,000	2,244,000
Estimated Motor Vehicle	70,000	70,000	70,000
TOTAL	2,248,000	2,270,000	2,314,000
3040 MERCHANTS & MFGS. SURTAX			
Estimate based on historical trend	43,000	53,000	53,000
<u>PUBLIC UTILITIES LICENSE TAX</u>			
3070 Ameren U. E. (6.90%)	1,053,328	1,120,000	1,131,200
3071 Laclede Gas Company (7%)	383,800	420,000	424,200
3072 Telephone Cos. (7%)	714,000	600,000	700,000
3073 Mo. American Water (7%)	303,000	315,000	318,000
TOTAL	2,454,128	2,455,000	2,573,400
3080 PENALTIES & INT. ON DELINQUENT TAX			
Estimated	500	0	100

CITY OF LADUE GENERAL FUND REVENUE BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019				BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
3110	<u>COMMUNICATIONS FRANCHISE FEES</u>					
	Sprint Lease 9225 Clayton Rd			0	0	0
	AT&T antennae			3,000	3,000	3,000
	Charter Communications TV			115,360	115,360	115,360
	Verizon Comm Line			0	0	0
	MCI Metro			130,000	130,000	130,000
	Extenet			31,513	31,513	31,513
	XO Communications			0	0	0
	Cingular Wireless (A,T&T) FH1 Cupola Tower			0	0	0
	AT & T Video			72,100	72,100	72,100
	TOTAL			351,973	351,973	351,973
3120	<u>LIQUOR LICENSES</u>					
	Per Prior Year History			13,950	13,950	13,950
3050	<u>MERCHANTS & MFGS. BUSINESS LIC. TAX</u>					
	Square Footage			36,354	37,000	37,000
	Gross receipts			151,000	153,000	153,000
	Financial Institutions 6 (5) @\$5,000			30,000	35,000	35,000
	Trash Collectors 13 (25) @\$12			156	300	300
	Home Based			2,050	2,000	2,000
	TOTAL			219,560	227,300	227,300
3140	<u>VEHICLE LICENSES CITY</u>					
	Estimate based on prior and current year			36,000	34,000	34,000
3150	<u>BUILDING PERMITS</u>					
	Estimate based on prior and current year			550,000	460,000	460,000
3160	<u>HEATING & AIR CONDITIONING PERMITS</u>					
	Estimate based on prior and current year			35,000	60,000	60,000
3165	<u>EXCAVATION PERMITS</u>					
	Estimate based on prior and current year			3,000	3,750	3,750
3170	<u>SEWER & PLUMBING PERMITS</u>					
	Estimate based on prior and current year			38,000	55,000	55,000
3175	<u>SIGN PERMITS</u>					
	Estimate based on prior and current year			1,000	700	1,000
3210	<u>CIGARETTE TAX</u>					
	Estimate based on prior year (down 2%)			17,287	16,100	15,700
3220	<u>FINANCIAL INSTITUTIONS (FIT) TAX</u>					
	Estimate based on prior year			0	20,100	20,100
3230	<u>R.R. & PUBLIC UTILITY ADVALOREM TAX</u>					
	Estimated assessed valuation			6,376,785	6,376,785	6,376,785
	Tax rate \$0.653 per \$100.00			0.00687	0.00687	0.00687
	Total Gross Tax			43,809	43,809	43,809
	Less Assumed Collect Rate & Cnty Collect Fee 98.5%			-528	-528	-528
	TOTAL			43,280	43,280	43,280

CITY OF LADUE GENERAL FUND REVENUE BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019				BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
3310	<u>EMERGENCY ALARM FEES</u>					
	Alarm company renewals 43@ \$75.00			3,225	3,225	3,225
	Local alarm systems 3 @ \$15.00			45	45	45
	Other alarm systems			136,275	136,275	136,275
	TOTAL			139,545	139,545	139,545
3320	<u>BUILDING INSPECTION FEES</u>					
	Estimate based on prior and current year			71,000	75,000	75,000
3330	<u>POLICE REPORT FEES</u>					
	Estimated			2,200	0	0
3340	<u>AMBULANCE SERVICE FEES</u>					
	Estimated			215,000	225,000	225,000
3350	<u>ZONING BOARD OF ADJUSTMENT FEES</u>					
	Estimated (18 cases @ \$250 ea.)			3,900	4,800	4,500
3410	<u>COURT FINES</u>					
	Estimated			215,000	115,000	120,000
3420	<u>CRIME VICTIMS COMPENSATION FEES</u>					
	Estimated			3,400	3,400	3,400
3460	<u>INMATE SECURITY FUND FEE</u>					
	Estimated			2,000	2,000	2,000
3510	<u>EARNINGS ON INVESTMENTS</u>					
	Estimate based on prior and current year			71,600	140,000	150,000
3540	<u>SUNDRY</u>					
	Special Use & Re-Sub Permits & Fees			3,000	2,500	2,500
	Miscellaneous			3,000	11,000	10,000
	Fingerprints			0	608	600
	MSD Easement			0	300,000 *	0
	Records Requests			0	500	200
	Donations			0	1,700	1,000
	School Resource Officer			89,037	89,350	90,000
	TOTAL			95,037	405,658	104,300
	<u>TOTAL REVENUE</u>			11,600,151	11,920,775	11,891,442
3600	<u>TRANSFERS IN</u>					
	Transfer from Road & Bridge Fund			487,496	487,496	506,110
	Transfer from Special Revenue Fund			160,000	160,000	200,000
	Transfer from Stormwater Fund			161,273	161,273	142,653
				808,769	808,769	848,763
	TOTAL AVAILABLE REVENUE			12,408,920	12,729,544	12,740,205

	2007-2017						ESTIMATE		BUDGET 2019	BUDGET % comp to '18	BUDGET CHANGE
	2013	2014	2015	2016	2017	Avg % Chg/Yr	BUDGET 2018	2018			
GENERAL FUND COMPARISONS											
CONSOLIDATED EXPENSES											
PERSONNEL											
SALARIES	5,243,628	5,499,277	5,584,545	5,816,606	6,080,593	2.18%	6,360,833	6,194,863	6,536,894	2.8%	
SALARIES COMMUNICATIONS	370,479	339,023	368,218	386,584	360,129	1.51%	377,274	367,687	382,627	1.4%	
SPECIAL PAY	20,141	90,945	143,457	59,082	125,026	-2.74%	7,310	17,583	75,700	935.6%	
OVERTIME	254,038	251,448	275,689	218,089	290,587	0.77%	270,700	310,250	283,200	4.6%	
HOLIDAY	144,963	164,716	169,706	157,967	173,923	2.00%	198,065	175,297	187,148	-5.5%	
TEMPORARY			0	1,075	0	-10.00%	0	10,338	0	0.0%	
TEMPORARY AGENCIES	50,836	60,823	61,664	51,061	38,714	-1.69%	50,000	50,000	50,000	0.0%	
SOCIAL SECURITY & MEDICARE	173,397	182,293	191,285	199,200	208,013	2.72%	210,146	218,914	206,207	-1.9%	
MEDICAL INS.	791,030	790,666	798,006	880,554	993,886	3.45%	1,142,083	1,168,400	1,369,055	19.9%	
DENTAL INS.	71,535	74,097	74,685	77,007	78,731	1.30%	87,737	84,020	84,386	-3.8%	
VISION INS.	16,941	17,498	17,410	17,356	17,553	-1.10%	18,689	18,770	18,374	-1.7%	
LIFE INS.	12,849	12,643	11,740	11,514	12,269	-1.54%	13,003	11,540	10,523	-19.1%	
DISABILITY INSURANCE	19,187	20,181	18,854	19,714	23,516	0.00%	25,368	25,350	23,079	-9.0%	
PENSION	2,616,761	2,599,667	1,560,988	1,610,554	1,787,046	-0.13%	1,861,396	1,861,396	1,793,696	-3.6%	
RETIREMENT	189,461	176,589	153,600	182,786	199,092	3.86%	200,026	198,026	181,093	-9.5%	
UNEMPLOYMENT COMP. INS.	6,401		6,400	0	6,467	0.00%	0	0	0	0.0%	
WORKERS' COMP INS.	162,537	178,330	204,542	191,399	172,697	-2.98%	205,446	105,950	142,186	-30.8%	
TOTAL	10,144,184	10,458,196	9,640,788	9,880,548	10,568,243	1.53%	11,028,076	10,818,384	11,344,167	2.9%	
SUPPLIES											
OFFICE SUPPLIES & PRINTING	31,579	31,504	32,022	25,802	26,968	0.14%	36,040	35,660	34,845	-3.3%	
OPERATIONAL EQUIPMENT & SUPPLIES	38,326	48,394	33,190	24,207	18,346	-5.51%	32,062	27,362	29,018	-9.5%	
GASOLINE	162,080	168,388	106,952	86,378	81,681	-3.58%	136,258	123,515	131,269	-3.7%	
COMPUTER SUPPLIES	19,525	26,162	23,868	16,544	12,154	3.03%	17,015	9,195	11,360	-33.2%	
PHOTO EQUIPMENT & SUPPLIES	56	1,434	1,380	0	250	-8.28%	2,020	1,900	2,700	33.7%	
AMBULANCE SUPPLIES	15,726	13,055	12,920	13,415	14,827	0.77%	16,000	15,950	16,020	0.1%	
AMMUNITION & TARGETS	10,223	13,042	8,226	5,555	8,510	4.81%	8,900	9,750	9,900	11.2%	
UNIFORMS	64,258	47,832	53,066	68,326	78,277	4.13%	84,950	62,428	78,070	-8.1%	
LINEN SERVICE	5,732	5,123	3,763	1,604	0	-10.00%	0	0	0	0.0%	
OTHER SUPPLIES	7,246	11,197	10,173	10,524	11,884	2.36%	13,600	13,725	14,095	3.6%	
EQUIPMENT RENTAL	14,196	9,593	2,232	12,076	7,519	0.00%	3,000	1,500	2,500	-16.7%	
TOTAL	368,948	375,724	287,791	264,430	260,416	-1.14%	349,845	300,985	329,777	-5.7%	
MAINTENANCE											
BLDG. MAINTENANCE	92,014	80,133	75,170	87,349	89,989	-0.79%	101,335	92,403	93,085	-8.1%	
EQUIPMENT MAINTENANCE	67,900	62,062	66,277	65,134	62,617	-3.13%	75,420	70,249	72,195	-4.3%	
VEHICLE MAINTENANCE	124,215	97,801	98,362	115,085	111,577	2.57%	131,263	129,585	123,924	-5.6%	
PARK & GROUNDS MAINTENANCE	9,053	6,310	10,935	10,309	16,215	0.93%	13,700	18,767	29,800	117.5%	
MAINTENANCE CONTRACTS	32,611	37,982	43,475	38,224	42,628	6.07%	45,894	37,008	62,321	35.8%	
TOTAL	325,794	284,288	294,218	316,101	323,026	0.13%	367,612	348,012	381,325	3.7%	

GENERAL FUND COMPARISONS	2013	2014	2015	2016	2017	2007-2017		ESTIMATE		BUDGET 2019	BUDGET % comp to '18	BUDGET % CHANGE
						Avg %	Chg/Yr	2018	2018			
UTILITIES												
ELECTRIC	54,826	50,439	54,210	55,795	55,952	1.25%		64,000	59,475	58,203	-9.1%	
GAS	21,168	24,155	16,777	13,703	16,646	-5.05%		23,062	21,040	21,590	-6.4%	
WATER / SEWER	29,692	15,010	14,564	21,160	16,325	17.51%		23,010	22,085	24,627	7.0%	
TRASH DISPOSAL	7,973	6,071	4,423	3,730	3,496	-4.02%		5,075	4,586	5,073	0.0%	
TELEPHONE	36,938	45,602	34,842	31,514	17,195	-3.39%		18,725	18,736	19,180	2.4%	
MOBILE PHONE	11,913	11,928	9,137	8,576	5,435	-10.00%		10,865	8,363	11,164	2.8%	
PAGERS											0.0%	
TOTAL	162,510	153,205	134,053	134,479	115,049	-1.40%		144,737	134,285	139,837	-3.4%	
PROFESSIONAL SERVICES												
PROFESSIONAL FEES LEGAL	45,906	89,356	77,324	125,029	53,152	0.08%		110,350	116,760	117,100	6.1%	
PROF. FEES PLANNING	32,276	41,070	33,804	17,658	21,600	-3.96%		75,000	0	150,000	100.0%	
PROF. FEES AUDIT	8,300	12,500	16,100	20,012	22,325	22.66%		21,300	22,310	24,000	12.7%	
PROF. FEES OFFICE REPORTERS	4,006	4,781	5,754	6,177	6,790	2.62%		6,500	6,500	6,500	0.0%	
PROF. FEES ENGINEERING	6,603	2,538	9,386	-1,202	1,809	-8.18%		2,400	2,400	2,400	0.0%	
PROF. FEES OTHER	57,625	96,696	302,139	301,736	316,347	25.36%		402,096	369,588	400,785	-0.3%	
COMPUTER SERVICES	159,971	150,376	151,889	183,482	175,883	18.58%		195,819	192,445	204,239	4.3%	
ADVERTISING	3,823	5,074	5,312	2,308	3,736	-2.90%		6,045	4,120	5,270	-12.8%	
LEGAL RETAINERS	45,000	48,500	66,222	111,173	150,232	23.38%		181,000	161,000	181,000	0.0%	
HEALTH / VERMIN CONTROL	6,435	6,242	4,867	5,432	5,445	-0.83%		6,000	6,000	6,000	0.0%	
REJIS						-10.00%		0	0	0	0.0%	
ELECTIONS	3,191	4,309	6,017	2,386	4,181	-0.69%		25,000	6,652	27,000	8.0%	
BLDG. COMM & INSP.	67,600	67,600	49,320	0	0	-10.00%		0	0	0	0.0%	
TOTAL	440,737	529,042	728,134	774,191	761,501	9.41%		1,031,510	887,775	1,124,294	9.0%	
MISCELLANEOUS EXPENSES												
CIVIL PREPAREDNESS												
COMM RELATIONS	8,323	9,213	13,202	9,265	11,896	-1.10%		22,750	19,800	22,254	-2.2%	
DUES	8,713	9,666	10,023	9,809	10,650	1.55%		13,157	11,974	13,882	5.5%	
SUBSCRIPTIONS	4,247	5,199	4,261	4,978	4,526	3.20%		8,104	7,408	7,733	-4.6%	
TRAINING CLASSES & SEMINARS	22,824	26,301	40,248	46,774	40,199	10.55%		82,025	62,250	80,510	-1.8%	
TRAVEL EXPENSES - CLASSES / SEMINARS	4,999	4,648	7,999	22,616	15,464	-0.12%		26,545	20,336	34,933	31.6%	
POST SECONDARY TUITION	7,959	18,568	20,156	14,613	9,550	18.73%		31,532	17,865	43,270	37.2%	
POSTAGE	10,564	11,493	11,351	9,373	7,923	-5.31%		15,050	13,450	14,655	-2.6%	
SUNDRY	52,081	19,772	9,866	12,134	13,083	1.62%		16,325	12,433	15,670	-4.0%	
DOGWOOD FESTIVAL			13,096	5,409	8,750	0.00%		8,000	0	8,000	0.0%	
PROPERTY AND LIABILITY INSURANCE	182,489	200,003	209,462	218,326	256,672	6.23%		281,241	292,504	310,054	10.2%	
VEHICLE INS.	38,296	43,389	44,824	45,794	25,111	-1.96%		55,864	51,949	55,066	-1.4%	
MISC. EQUIPMENT PURCHASES	27,914	57,963	43,497	28,529	12,096	15.91%		19,465	13,412	9,800	-49.7%	
TOTAL	368,409	406,205	427,985	427,619	415,920	4.50%		580,058	523,381	615,827	6.2%	
MULCH SITE												
EQUIPMENT REPAIRS & MAINTENANCE												
UTILITIES	17,915	8,880	15,494	21,130	1,892	-9.56%		0	0	0	0.0%	
CHEMICALS	10,347	10,404	5,485	5,816	4,735	-4.68%		6,588	6,636	6,618	0.5%	
SITE REPAIRS & MAINTENANCE			0	224	0	0.00%		0	0	0	0.0%	
OUTSIDE SERVICES	8,062	14,180	240	6,460	1,196	-9.08%		1,500	1,500	1,500	0.0%	
ODOR CONSULTANT	19,326	15,360	11,100	13,254	35,483	5.54%		68,550	68,550	69,550	1.5%	
TOTAL	10,000	10,000	10,000	5,000	5,000	-7.41%		0	0	0	0.0%	
GRAND TOTAL	65,650	59,024	42,319	51,884	48,307	-5.49%		76,638	76,686	77,668	1.3%	
	11,876,232	12,265,684	11,555,288	11,849,252	12,492,462	1.68%		13,578,476	13,089,508	14,072,895	3.2%	

ADMINISTRATION DEPARTMENT

	2007-2017						2019		
	2013	2014	2015	2016	2017	Avg % Chg/Yr	ESTIMATE BUDGET 2018	BUDGET 2019	BUDGET comp to '18 BUDGET % CHANGE
GENERAL FUND COMPARISONS									
EXPENSES- ADMINISTRATION									
PERSONNEL									
SALARIES	457,515	494,900	467,768	336,092	361,854	-1.74%	267,054	213,606	-20.0%
RETIREMENT AND SPECIAL PAY	3,145	26,135	54,512	3,416	0	0.00%	0	0	0.0%
OVERTIME	2,548	2,548	419	1,615	0	-10.00%	1,800	1,800	0.0%
TEMPORARY	14,494		0	0	0	0.00%	0	0	0.0%
TEMPORARY AGENCIES			0	1,991	0	0.00%	0	0	0.0%
SOCIAL SECURITY & MEDICARE	33,565	37,941	39,117	25,560	26,924	-1.70%	19,690	13,244	-32.7%
MEDICAL INS.	58,175	61,020	50,368	37,719	47,993	-2.29%	43,754	26,019	-40.5%
DENTAL INS.	6,177	6,031	5,024	4,458	4,341	-2.34%	3,659	1,879	-48.7%
VISION INS.	1,327	1,363	1,452	968	1,076	-2.94%	815	645	-20.8%
LIFE INS.	1,054	1,084	925	630	715	-4.02%	529	333	-37.0%
DISABILITY INSURANCE	1,576	1,728	1,476	1,106	1,367	0.00%	1,015	726	-28.4%
RETIREMENT	52,330	52,601	49,360	48,507	39,389	0.12%	18,658	20,819	11.6%
UNEMPLOYMENT COMP. INS.	6,401		0	0	0	0.00%	0	0	0.0%
WORKERS' COMP INS.	2,192	1,849	2,200	531	502	-8.22%	302	205	-32.2%
SUB-TOTAL	640,498	687,200	672,622	462,593	484,162	-1.72%	357,276	279,275	-21.8%
SUPPLIES									
OFFICE SUPPLIES & PRINTING	17,987	16,651	18,716	9,470	8,700	-3.04%	12,785	12,385	-3.1%
GASOLINE	6,863	6,668	3,930	3,084	2,828	-4.74%	3,380	3,185	-5.8%
COMPUTER SUPPLIES	3,931	3,041	7,309	2,096	1,991	3.79%	4,815	3,150	-34.6%
UNIFORMS	1,618	160	939	513	0	0.00%	400	300	-25.0%
OTHER SUPPLIES	732	1,402	1,540	1,100	984	1.65%	1,100	1,100	0.0%
SUB-TOTAL	31,131	27,922	32,434	16,264	14,503	-3.07%	22,480	20,120	-10.5%
MAINTENANCE									
BLDG. MAINTENANCE	22,515	23,129	28,749	8,783	18,961	-2.01%	23,155	23,840	3.0%
EQUIPMENT MAINTENANCE	947	566	3,694	1,104	1,899	16.19%	3,325	3,334	0.3%
VEHICLE MAINTENANCE	1,616	2,069	404	0	0	-10.00%	0	0	0.0%
MAINTENANCE CONTRACTS	11,242	10,570	7,884	4,279	5,378	-4.97%	3,421	3,423	0.1%
SUB-TOTAL	36,320	36,334	40,730	14,166	26,238	-2.59%	29,901	30,597	2.3%

	2007-2017						ESTIMATE		BUDGET		
	2013	2014	2015	2016	2017	Avg % Chg/Yr	BUDGET 2018	2018	BUDGET 2019	BUDGET % comp to '18	BUDGET % CHANGE
GENERAL FUND COMPARISONS											
EXPENSES- ADMINISTRATION											
UTILITIES											
ELECTRIC	12,236	11,714	11,186	5,970	6,412	-3.38%	8,568	6,875	6,587		-23.1%
GAS	5,551	5,416	4,036	1,418	2,106	-7.09%	3,100	2,500	2,500		-19.4%
WATER / SEWER	5,660	2,464	2,737	2,610	2,972	12.11%	3,645	3,500	3,630		-0.4%
TRASH DISPOSAL	1,115	879	373	245	245	-5.49%	515	550	955		85.4%
TELEPHONE	12,019	13,829	10,736	8,843	4,344	-5.86%	4,345	5,000	5,000		15.1%
MOBILE PHONE	1,638	2,879	1,479	187	0	-10.00%	1,275	325	1,150		-9.8%
SUB-TOTAL	38,220	37,181	30,547	19,273	16,079	-4.99%	21,448	18,750	19,822		-7.6%
PROFESSIONAL SERVICES											
PROFESSIONAL FEES LEGAL	34,239	59,451	63,764	125,029	47,996	3.49%	100,000	100,000	100,000		0.0%
PROF. FEES PLANNING	32,276	41,070	33,804	0	0	-10.00%	0	0	0		0.0%
PROF. FEES AUDIT	8,300	12,500	16,100	20,012	22,325	22.66%	0	0	0		0.0%
PROF. FEES OFFICE REPORTERS	4,006	4,781	5,754	2,327	1,856	-6.55%	2,500	2,500	2,500		0.0%
PROF. FEES ENGINEERING	6,603	2,538	9,386	-2,843	0	-10.00%	0	0	0		0.0%
PROF. FEES OTHER	6,444	3,738	46,681	22,323	36,793	-2.76%	78,100	65,170	79,100		1.3%
COMPUTER SERVICES	47,306	43,667	42,868	63,411	67,678	15.58%	56,549	58,667	53,867		-4.7%
ADVERTISING	1,553	2,891	2,884	554	1,049	-2.61%	1,700	1,500	1,700		0.0%
LEGAL RETAINERS	45,000	48,500	66,222	111,173	150,232	23.38%	181,000	161,000	172,000		-5.0%
HEALTH / VERMIN CONTROL	6,435	6,242	4,867	0	0	-10.00%	0	0	0		0.0%
ELECTIONS	3,191	4,309	6,017	2,386	4,181	-0.69%	25,000	6,652	27,000		8.0%
BLDG. COMM & INSP.	67,600	67,600	49,320	0	0	-10.00%	0	0	0		0.0%
SUB-TOTAL	262,953	297,287	347,665	344,371	332,110	1.25%	444,849	395,489	436,167		-2.0%
MISCELLANEOUS EXPENSES											
COMM RELATIONS	7,141	6,791	9,890	5,996	7,532	0.29%	17,500	15,800	17,500		0.0%
DUES	6,540	6,748	6,672	5,852	5,625	-0.60%	6,652	5,790	6,467		-2.8%
SUBSCRIPTIONS	644	563	762	342	616	16.76%	710	635	500		-29.6%
TRAINING CLASSES & SEMINARS	1,983	2,215	2,683	739	3,276	4.90%	3,775	1,750	2,975		-21.2%
TRAVEL EXPENSES - CLASSES / SEMINARS	2,074	1,634	2,004	1,684	1,993	-4.83%	5,550	1,486	3,950		-28.8%
POST SECONDARY TUITION			4,230	0	0	0.00%	0	0	0		0.0%
POSTAGE	7,771	7,256	8,644	5,643	4,245	-6.78%	10,500	9,400	10,100		-3.8%
SUNDRY	2,313	4,369	3,423	4,007	1,187	-7.21%	4,200	2,258	3,850		-8.3%
DOGWOOD FESTIVAL			13,096	5,409	8,750	0.00%	8,000	0	8,000		0.0%
PROPERTY AND LIABILITY INSURANCE	47,578	54,487	61,435	58,323	54,957	5.27%	59,190	59,642	63,220		6.8%
VEHICLE INS.	1,465	1,640	1,741	0	0	-10.00%	0	0	0		0.0%
MISC. EQUIPMENT PURCHASES	200	1,045	932	1,259	0	0.00%	4,340	3,290	900		-79.3%
SUB-TOTAL	77,708	86,748	115,511	89,254	88,182	1.87%	120,417	100,051	117,462		-2.5%
GRAND TOTAL	1,086,829	1,172,672	1,239,509	945,921	961,275	-0.78%	996,371	884,945	903,444		-9.3%

GENERAL GOVERNMENT ADMINISTRATION BUDGET DETAIL			
FISCAL YEAR ENDING DECEMBER 31, 2019		BUDGET	ESTIMATE
		FY 2018	FY 2018
			FY 2019
<u>SALARIES</u>			
4001	Base	267,054	246,421
4004	Retirement and Special Pay	0	590
4005	Overtime	1,800	150
4007	Temporary Help	0	5169
	TOTAL	268,854	252,330
<u>SOCIAL SECURITY</u>			
4020	FICA @ 6.2%	15,958	15,278
	Medicare @1.45%	3,732	3,316
	TOTAL	19,690	18,594
4030	<u>HEALTH INSURANCE</u>		
	Estimated- 28% increase	43,754	37,800
4031	<u>DENTAL INSURANCE</u>		
	Estimated	3,659	3,300
4032	<u>VISION INSURANCE</u>		
	Estimated	815	800
4033	<u>LIFE INSURANCE</u>		
	Estimated	529	450
4034	<u>DISABILITY INSURANCE</u>		
	Estimated	1,015	900
4050	<u>RETIREMENT FUND</u>		
	Estimated amount necessary to fund plan based on actuarial report.	18,658	16,658
4070	<u>WORKERS' COMPENSATION</u>		
	Current Premium	302	130
4110	<u>OFFICE SUPPLIES AND PRINTING</u>		
	Copy Machine \$499.00 Mly		
	+Taxes+Usage,Maint	5,000	5,000
	Postage Machine & Folder	3,085	3,085
	Copy Machine Paper	900	900
	Envelopes	600	600
	Forms, Cards, etc.	900	900
	Other	2,300	2,100
	TOTAL	12,785	12,785

GENERAL GOVERNMENT ADMINISTRATION BUDGET DETAIL			
	BUDGET	ESTIMATE	BUDGET
FISCAL YEAR ENDING DECEMBER 31, 2019	FY 2018	FY 2018	FY 2019
4121 <u>GASOLINE</u>			
2017 - 2,028 gal @\$2.50 (1300 gallons CC, 728 gallons FD)	3,380	2,700	3,185
2018 - 1300 gal @\$2.60 (1300 gallons CC)			
2019 - 1300 gal @\$2.45 (1300 gallons CC)			
4130 <u>COMPUTER SUPPLIES</u>			
Component Upgrades & Workstation Replacement	2,000	370	1,500
Printers (2) - Admin Asst (1)	800	500	800
Printer Materials (toner, etc.)	750	750	650
Rack, Adapter, Cables for Server/IT Equip move to PD	1,065	1,325	0
Other	200	200	200
TOTAL	4,815	3,145	3,150
4170 <u>UNIFORMS</u>			
1/2 Accounting Clerk I and Accounting Clerk II	400	500	300
4190 <u>OTHER SUPPLIES</u>			
Paper Towels, tissue, hand soap, etc.	700	700	700
Other	400	400	400
TOTAL	1,100	1,100	1,100
4210 <u>BUILDING MAINTENANCE</u>			
HVAC	2,500	2,500	2,500
HVAC Air Purifiers (Admin offices/CC 2 units/1,000/each)	2,000	0	2,000
HVAC Air Purifiers UV Bulb Replacement Cell (\$300/each) replace every two years	600	370	0
Plumbing Service	2,500	2,500	2,500
Cleaning Service	6,030	6,030	6,030
Carpet Cleaning/strip & refinish VCT floors	900	405	900
Electric Service	500	500	500
New Gas Line Installation	0		
Roof Repairs	750	0	750
Interior Painting	3,750	0	3,750
Fire Extinguisher Service	125	67	125
Termite/Pest Control	500	500	500
Other (purchase mats, light bulbs, etc.)	1,800	1,800	1,800
Window Blinds - 8 windows (Lobby 5, Mayor 2, Conference Room 1)	200	100	0
City Hall Flagpole Flood Light Replacement	0	0	1,485
Repairs/Maintenance on the Coupola	1,000	0	1,000
TOTAL	23,155	14,772	23,840

GENERAL GOVERNMENT ADMINISTRATION BUDGET DETAIL			
	BUDGET	ESTIMATE	BUDGET
FISCAL YEAR ENDING DECEMBER 31, 2019	FY 2018	FY 2018	FY 2019
4220 <u>EQUIPMENT MAINTENANCE</u>			
Generators	825	834	834
Computer - Miscellaneous \$2,000, Switch			
\$1015 2017	2,000	500	2,000
Phone	200	0	200
Other	300	133	300
TOTAL	3,325	1,467	3,334
4250 <u>MAINTENANCE CONTRACTS</u>			
Larimore Software	1,623	1,623	1,623
A,T & T Global	1,000	901	1,000
Systemaire	798	700	800
TOTAL	3,421	3,224	3,423
4310 <u>ELECTRIC</u>			
Current average monthly rate \$625 x 12	8,568	6,875	6,587
7.8% increase in 2017, no increase in 2018			
Decrease 8/2018 - 6%			
TOTAL	8,568	6,875	6,587
4320 <u>GAS/HEATING</u>			
Current average monthly rate \$500 x 12	3,100	2,500	2,500
Estimated increase No increase in 2018			
No increase in 2019			
TOTAL	3,100	2,500	2,500
4330 <u>WATER & SEWER</u>			
Sewer Current Average Quarterly Rate			
\$480 x 4	1,300	1,200	1,330
Water Current average quarterly rate \$ 737			
x 4	2,000	2,300	2,300
Estimated increase MSD - Sewer 1.5%	95		
Estimated increase MAW - Water No			
increase	250		
MSD - 10.7% Increase July 2018/10.7% July			
2019			
	3,645	3,500	3,630
4340 <u>TRASH DISPOSAL</u>			
Current monthly rate \$71 x 12 (+citishred			
\$15/month)	515	550	605
Shredding	350	0	350
TOTAL	865	550	955
4350 <u>TELEPHONE</u>			
Regular Service - current monthly average			
\$942 x 12			
2017 VoIP Service monthly charge \$903.48			
plus fax	4,345	5,000	5,000
TOTAL	4,345	5,000	5,000

GENERAL GOVERNMENT ADMINISTRATION BUDGET DETAIL			
	BUDGET	ESTIMATE	BUDGET
FISCAL YEAR ENDING DECEMBER 31, 2019	FY 2018	FY 2018	FY 2019
4351 <u>CELL PHONE- CURRENT MONTHLY AVG.</u>			
No Cellphones			
Tablets - 8 @\$11/month plus \$7.09 account fee	1,275	325	1,150
TOTAL	1,275	325	1,150
 <u>PROFESSIONAL FEES</u>			
Legal Fees & Lawsuit Deductibles Fire			
4410 Contract Neg.	100,000	100,000	100,000
4413 Midwest Litigation Reporting	2,500	2,500	2,500
4414 Various Engineering -- Updated Maps, etc.	0	0	
4415 Muni Code Corp.-Ordinances	5,000	6,170	6,000
Muni Code Corp.-Codification of Zoning			
4415 Ord. 1175	2,500	0	2,500
Community Outreach/Special Projects			
4415 Manager	65,000	37,500	65,000
4415 Other	5,600	21,500	5,600
TOTAL	180,600	167,670	181,600
 4420 <u>COMPUTER SERVICES</u>			
Website Hosting - Vivid Sites (\$35/month)	420	420	420
Web Site Maintenance (proposal 4 hrs (\$600)/month)	1,000	3,600	7,200
Web Site - New Trustee Module (Estimate)	0		
Cable Internet Service (Charter)	403	438	444
REJIS - Court - \$366/month	4,392	4,392	0
REJIS - Communication & Access - \$184/month	2,208	2,208	0
Code Red	1,158	1,158	1,158
Adobe Professional - \$15/month/user - 3 users (1/2 Accounting Clerk I and Accounting Clerk II)	540	540	540
Office 365 (Admin & Mayor/Council)+ labor for renewal licensing (1/2 Accounting Clerk I and Accounting Clerk II)	1,328	1,105	1,705
Office 365 (additional license - Admin Asst)	211	300	0
Zobrio - Offsite Backup (\$350/month plus 3% increase in 2018)	4,326	4,300	4,500
Zobrio - Remote Monitoring/Network Maintenance	36,583	36,583	37,000
Zobrio - Antivirus	900	900	900
Zobrio - Migrate to Virtual Server Environment/Shared Storage	1,320	1,320	0
Zobrio - Move Server/IT Equip from CH to PD IT Room	1,760	850	0
Other	0	553	0
	56,549	58,667	53,867

GENERAL GOVERNMENT ADMINISTRATION BUDGET DETAIL			
	BUDGET	ESTIMATE	BUDGET
FISCAL YEAR ENDING DECEMBER 31, 2019	FY 2018	FY 2018	FY 2019
4430 ADVERTISING			
Want Ads	300	100	300
Public Notices	1,400	1,400	1,400
TOTAL	1,700	1,500	1,700
4440 LEGAL RETAINERS			
Municipal Judge \$ 2,250 quarterly	9,000	9,000	0
Prosecuting Attorney \$ 3,000 quarterly	12,000	12,000	12,000
City Attorney	160,000	140,000	160,000
TOTAL	181,000	161,000	172,000
4470 ELECTIONS			
April 2019: 3 Council and Mayor	25,000	6,652	27,000
4520 COMMUNITY RELATIONS			
Newsletter, Mailers, etc. - Printing	14,000	14,000	14,000
Backstoppers	1,000	0	1,000
New Residents Welcome Packets	2,500	1,800	2,500
TOTAL	17,500	15,800	17,500
4530 DUES			
Mo. Municipal League	1,252	1,252	1,252
St. Louis County Municipal League	4,000	3,963	4,000
City Tech	350	310	350
MO. CMA	75	0	75
ICMA	675	0	675
MOCCFOA -State	40	40	40
MOCCFOA - Eastern Division	25	25	25
Other - MACA, MSLACA	235	200	50
TOTAL	6,652	5,790	6,467
4540 SUBSCRIPTIONS			
Court Rules	210	225	0
Domain Name	400	400	400
Other	100	10	100
TOTAL	710	635	500
4550 TRAINING CLASSES & SEMINARS			
Local Organizational Mtgs.	600	250	600
Mo. Muni League	275	100	275
MCMA, City Manager	500	0	500
Court	800	500	0
St. Louis County Muni League (annual fee \$150)	150	100	150
Municipal Attorney	0		
Other, training	1,450	800	1,450
TOTAL	3,775	1,750	2,975

GENERAL GOVERNMENT ADMINISTRATION BUDGET DETAIL			
FISCAL YEAR ENDING DECEMBER 31, 2019	BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
4551 <u>TRAVEL EXPENSES - CLASSES / SEMINARS</u>			
Court	1,600	1,486	
MCMA	500	0	500
ICMA	0		
Missouri Municipal League	600	0	600
Other	2,850	0	2,850
TOTAL	5,550	1,486	3,950
4570 <u>POSTAGE</u>			
Estimated	7,500	7,000	7,100
Newsletters	3,000	2,400	3,000
TOTAL	10,500	9,400	10,100
4580 <u>SUNDRY</u>			
Petty Cash	500	500	500
Memorial Donations	250	200	250
Retirement/Service Awards	500	0	500
Fingerprint Fees -Licensees	1,200	1,200	1,200
Garden Club	1,000	0	1,000
Courier Service	150	108	150
Other	250	250	250
TOTAL	3,850	2,258	3,850
4585 <u>DOGWOOD FESTIVAL</u>			
Expenses	8,000	0	8,000
4590 <u>PROPERTY & LIABILITY INSURANCE</u>			
Current Premium	56,371	59,642	59,642
Estimated Increase	2,819	0	3,579
	59,190	59,642	63,220
4595 <u>MISC. EQUIPMENT PURCHASES</u>			
Telephone - Admin Asst.	60	60	0
Digital Recorder/Transcription System	500	0	0
Desk Chair - AP Clerk	0	0	500
2018 - 20 Folding Tables \$1800/80 Folding Chairs \$1600	3,400	3,000	400
Court - Bulletin Board 36x48 fabric enclosed	380	230	0
Total	4,340	3,290	900
TOTAL ADMINISTRATIVE EXPENDITURES	996,370	884,944	903,443

*Court has a separate budget for 2019

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POLICE DEPARTMENT

	2007-2017						2019		
	2013	2014	2015	2016	2017	Avg % Chg/Yr	ESTIMATE BUDGET 2018	BUDGET 2019	BUDGET comp to '18 BUDGET % CHANGE
GENERAL FUND COMPARISONS									
EXPENSES- POLICE									
PERSONNEL									
SALARIES	1,849,941	1,906,456	1,938,269	1,952,865	2,099,503	2.21%	2,105,703	2,182,162	3.6%
SALARIES COMMUNICATIONS	370,479	339,023	368,218	386,584	360,129	1.51%	377,274	382,627	1.4%
RETIREMENT AND SPECIAL PAY	5,709	33,762	41,796	45,234	53,141	-3.30%	4,810	69,700	1349.1%
OVERTIME	144,359	146,145	153,192	100,102	112,662	3.74%	98,500	98,500	0.0%
HOLIDAY	67,133	80,724	82,972	69,113	82,672	1.22%	95,453	82,297	-5.4%
SOCIAL SECURITY & MEDICARE	52,468	52,270	55,064	56,211	57,215	2.60%	57,644	58,161	2.0%
MEDICAL INS.	285,073	306,638	307,316	330,318	376,842	4.06%	432,425	559,982	29.5%
DENTAL INS.	27,328	29,401	28,440	27,610	29,322	1.09%	32,655	30,600	-7.3%
VISION INS.	6,455	6,760	6,562	6,186	6,473	-1.05%	6,737	6,900	-0.5%
LIFE INS.	5,089	4,918	4,558	4,349	4,708	-1.45%	4,914	4,390	-19.0%
DISABILITY INSURANCE	7,602	7,864	7,321	7,449	9,051	0.00%	9,431	8,700	-7.8%
PENSION	1,118,061	1,200,012	694,629	715,326	788,154	-0.15%	830,351	830,344	-3.6%
RETIREMENT	35,293	42,071	33,712	38,157	44,639	6.80%	43,540	36,848	-15.4%
WORKERS' COMP INS.	38,615	46,094	49,428	45,268	40,753	-4.60%	50,649	41,072	-18.9%
SUB-TOTAL	4,013,606	4,202,138	3,771,478	3,784,772	4,065,261	1.54%	4,150,086	4,369,968	5.3%
SUPPLIES									
OFFICE SUPPLIES & PRINTING	6,266	6,126	6,033	5,148	5,946	-4.23%	9,800	8,915	-34.2%
OPERATIONAL EQUIPMENT & SUPPLIES	19,029	32,593	22,664	13,387	7,910	-6.62%	13,762	12,545	-15.7%
GASOLINE	67,290	69,579	45,674	35,630	32,715	-3.27%	58,500	48,500	-5.8%
COMPUTER SUPPLIES	11,534	16,180	7,298	6,526	6,510	3.54%	3,300	3,300	27.3%
PHOTO EQUIPMENT & SUPPLIES		1,434	1,380	0	250	-1.84%	1,920	1,900	-1.0%
AMMUNITION & TARGETS	10,223	13,042	8,226	5,555	8,510	4.81%	8,900	9,750	11.2%
UNIFORMS	23,854	18,525	22,858	33,741	34,304	5.81%	31,690	29,800	-6.0%
OTHER SUPPLIES	1,452	1,882	908	2,522	2,104	-1.31%	2,250	2,350	4.4%
SUB-TOTAL	139,648	159,361	115,040	102,509	98,249	-1.62%	130,122	121,325	-6.8%
MAINTENANCE									
BLDG. MAINTENANCE	34,664	40,449	28,583	33,987	41,692	1.06%	36,235	38,285	-21.9%
EQUIPMENT MAINTENANCE	10,679	7,243	4,960	4,407	3,927	-8.82%	6,650	5,850	5.3%
VEHICLE MAINTENANCE	30,588	15,032	22,403	18,639	15,571	3.40%	24,263	21,688	-1.5%
MAINTENANCE CONTRACTS	10,784	13,219	17,811	15,164	15,373	7.25%	17,610	13,200	12.7%
SUB-TOTAL	86,715	75,943	73,757	72,197	76,564	-1.63%	84,758	79,023	-6.7%

	2007-2017					ESTIMATE 2018	2019			
	2013	2014	2015	2016	2017		Avg % Chg/Yr	BUDGET 2018	BUDGET 2019	BUDGET comp to '18 BUDGET % CHANGE
GENERAL FUND COMPARISONS										
EXPENSES- POLICE										
PROFESSIONAL SERVICES										
PROFESSIONAL FEES LEGAL	5,030	19,974	6,226	0	1,400	-7.36%	3,000	12,000	9,000	200.0%
PROF. FEES OTHER	9,599	6,240	12,128	13,705	8,124	-6.50%	16,250	9,725	15,500	-4.6%
COMPUTER SERVICES	91,894	85,575	87,646	90,723	83,958	16.62%	95,797	94,965	97,840	2.1%
ADVERTISING	995	1,135	1,900	710	597	-6.85%	1,200	200	1,000	-16.7%
REJIS				0	0	-10.00%	0	0	0	0.0%
SUB-TOTAL	107,518	112,924	107,900	105,138	94,079	4.63%	116,247	116,890	123,340	6.1%
MISCELLANEOUS EXPENSES										
CIVIL PREPAREDNESS										
COMMRELATIONS	278	584	587	803	797	-7.86%	1,750	1,750	1,750	0.0%
DUES	775	1,180	1,253	1,233	2,010	0.40%	1,735	1,475	1,735	0.0%
SUBSCRIPTIONS	1,812	3,681	2,396	2,772	2,741	4.74%	5,895	5,220	5,500	-6.7%
TRAINING CLASSES & SEMINARS	11,825	7,186	17,650	20,086	10,985	3.90%	29,055	25,775	33,025	13.7%
TRAVEL EXPENSES - CLASSES / SEMINARS	1,831	1,417	2,564	15,959	9,763	-0.12%	11,075	10,450	15,750	42.2%
POST SECONDARY TUITION	6,433	11,824	15,209	5,805	4,070	17.31%	10,262	4,365	12,820	24.9%
POSTAGE	1,141	1,292	1,290	1,372	1,568	-1.92%	1,000	1,000	1,000	0.0%
SUNDRY	1,583	2,705	2,521	1,247	2,905	-2.87%	2,370	1,700	2,000	-15.6%
PROPERTY AND LIABILITY INSURANCE	63,924	68,004	67,266	63,686	70,804	1.45%	76,125	79,832	84,621	11.2%
VEHICLE INS.	7,851	8,894	9,600	10,087	6,763	-2.39%	10,900	10,136	10,744	-1.4%
MISC. EQUIPMENT PURCHASES	21,422	7,490	4,670	1,083	2,485	0.00%	2,500	2,500	3,500	40.0%
SUB-TOTAL	118,875	114,257	125,006	124,132	114,891	1.10%	152,667	144,203	172,446	13.0%
GRAND TOTAL	4,515,078	4,717,171	4,241,519	4,239,420	4,492,305	1.34%	4,681,957	4,574,311	4,915,209	5.0%

PUBLIC SAFETY POLICE			
BUDGET DETAIL	BUDGET	ESTIMATE	BUDGET
FISCAL YEAR ENDING DECEMBER 31, 2019	FY 2018	FY 2018	FY 2019
<u>SALARIES</u>			
4001 Base	2,105,824	2,071,239	2,182,162
4002 Communications	377,274	367,687	382,627
4004 Retirement and Special Pay	4,810	9,403	69,700
4005 Overtime	98,500	98,500	98,500
4006 Holiday Pay	95,331	82,297	90,316
TOTAL	2,681,739	2,629,126	2,823,305
<u>4020 SOCIAL SECURITY</u>			
FICA @ 6.2%	21,969	22,797	22,275
Medicare @1.45%	35,675	35,364	36,495
TOTAL	57,644	58,161	58,771
<u>4030 HEALTH INSURANCE</u>			
Estimated	432,425	436,900	559,982
<u>4031 DENTAL INSURANCE</u>			
Estimated	32,655	30,600	30,265
<u>4032 VISION INSURANCE</u>			
Estimated	6,737	6,900	6,703
<u>4033 LIFE INSURANCE</u>			
Estimated	4,914	4,390	3,979
<u>4034 DISABILITY INSURANCE</u>			
Estimated	9,431	8,800	8,700
<u>4040 PENSION FUND</u>			
Estimated amount necessary to fund plan based on actuarial report.	830,351	830,351	800,344
<u>4050 RETIREMENT FUND</u>			
Estimated amount necessary to fund plan based on actuarial report.	43,540	43,540	36,848
<u>4070 WORKERS' COMPENSATION</u>			
Current Premium	50,649	26,000	41,072
<u>4110 OFFICE SUPPLIES & PRINTING</u>			
Office Chairs (5)	3,200	3,215	0
Copy machine (Lease & Maint.)	2,700	2,700	2,700
Printing, Paper, Business Cards, Etc.	2,400	1,700	2,250
Other	1,500	1,300	1,500
TOTAL	9,800	8,915	6,450

PUBLIC SAFETY POLICE			
BUDGET DETAIL	BUDGET	ESTIMATE	BUDGET
FISCAL YEAR ENDING DECEMBER 31, 2019	FY 2018	FY 2018	FY 2019
4120 OPERATIONAL EQUIPMENT & SUPPLIES			
Flashlights & Batteries	500	500	0
Slip Dog Lead (22) @ 6.00	132	145	0
Plain Clothes Duty Holsters (2) @ \$75	150	125	0
No Parking Signs and Stakes	800	900	1,000
Flares	900	900	1,000
First Aid & Medical Kit Supplies	1,930	1,500	750
AED Batteries & Pads	1,250	1,225	1,250
Fingerprint & Evidence Supplies	3,875	3,875	3,900
Ticket Paper	200	0	200
Radio Batteries	250	125	250
Taser Training Cartridges/Supplies	1,600	2,000	2,000
Prisoner Uniforms/Supplies	750	750	750
Other	500	500	500
TOTAL	12,837	12,545	11,600
4121 GASOLINE			
22,500 gal. no-lead gas @ \$2.45	58,500	48,500	55,125
4130 COMPUTER SUPPLIES			
Printer Supplies & Printers(s)	2,150	2,400	3,200
CD/DVR Discs & Misc. Equipment	350	200	500
Other	800	700	500
TOTAL	3,300	3,300	4,200
4140 PHOTO EQUIPMENT & SUPPLIES	1,920	1,900	1,900
4160 FIREARMS PROGRAM			
Ammunition / Service / Practice	7,400	7,400	7,500
Firearms Supplies	1,050	1,050	1,000
Targets & Range Equipment	1,375	1,300	1,400
TOTAL	9,825	9,750	9,900
4170 UNIFORMS			
Officers & Civilians (\$600 x 33)	20,140	19,140	19,800
New Hires @ \$2700 per	5,400	1,600	5,400
Body Armor @ \$775 each	4,650	3,250	3,100
Other	1,500	1,000	1,500
TOTAL	31,690	24,990	29,800
4190 OTHER SUPPLIES			
Misc. Toiletries, Coffee, etc.	1,900	2,050	2,000
Other	350	200	350
TOTAL	2,250	2,250	2,350

PUBLIC SAFETY POLICE			
BUDGET DETAIL	BUDGET	ESTIMATE	BUDGET
FISCAL YEAR ENDING DECEMBER 31, 2019	FY 2018	FY 2018	FY 2019
4210 BUILDING MAINTENANCE			
Water Fountain Filling Stations 2 @ \$1,700	3,400	3,400	0
Cintas	1,800	0	0
Paint Shooting Range	1,400	1,400	0
Janitorial Service	11,190	11,190	11,200
1st and 2nd main hall floor stripping and refinishing	790	790	800
Heating & Air Conditioning	5,800	5,800	5,800
Painting Communications Center	575	1,375	0
Labor for tile install tile in Communications	1,100	1,650	0
Holding Facility Cleaning and Disinfecting	500	515	500
Plumbing	1,000	3,500	2,000
Elevator	1,200	1,200	1,200
Rottler Pest Control \$45.00 qtr.	190	190	200
Power wash/Clean building exterior	895	895	900
Window Blind Cleaning	600	585	600
Window Cleaning	595	595	600
Conference Room Tables & Equipment	2,700	2,700	2,000
Other	2,500	2,500	2,500
TOTAL	36,235	38,285	28,300
4220 EQUIPMENT MAINTENANCE			
Computer Hardware & Software	1,500	500	1,500
Radar & In-Car Camera	1,600	800	1,600
Automatic Controls / WebControl System	400	400	400
Cameras, Intercoms, Door Trips	1,000	500	1,000
Generators	800	2,500	1,200
PBT & Defibrillators	500	300	500
Other	850	850	800
TOTAL	6,650	5,850	7,000
4230 VEHICLE MAINTENANCE			
General Maintenance, Tires, etc.	20,400	17,900	20,000
Car Wash	3,588	3,588	3,600
Licenses & Registrations	275	200	300
TOTAL	24,263	21,688	23,900
4250 MAINTENANCE CONTRACTS			
Foremost Fitness	450	450	450
Computer Software (Larimore)	6,500	6,500	6,500
PlanIt Police (Scheduling Software)	0	0	1,600
LiveScan Fingerprint Maintenance Contract	5,500	1,350	6,150
GPS Tracker Monitoring	360	100	350
Elevator Inspections	1,600	1,600	1,600
File-on-Q	1,700	1,700	1,700
HVAC	1,500	1,500	1,500
TOTAL	17,610	13,200	19,850
4310 ELECTRIC			
Current estimate 10 year avg.	24,800	24,800	24,500

PUBLIC SAFETY POLICE BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019				BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
4320	<u>GAS/HEATING</u>					
	Current estimate			6,500	6,500	6,500
4330	<u>WATER & SEWER</u>					
	Sewer w/ 10.7% Increase			2,550	2,550	3,200
	Water w/ 25% Increase			2,850	2,850	3,500
	TOTAL			5,400	5,400	6,700
4340	<u>TRASH DISPOSAL</u>					
	Current monthly rate \$27.24 x 12			327	327	330
	Paper Destruction			1,000	1,000	1,000
	TOTAL			1,327	1,327	1,330
4350	<u>TELEPHONE</u>					
	Reg service-monthly avg. 516 x 12			6,500	6,500	6,500
4351	<u>MOBILE PHONE</u>					
	Regular Service \$183.33 x 12			2,600	1,800	2,200
	Miscellaneous			300	300	150
	Phone Replacements			650	650	1,200
	TOTAL			3,550	2,750	3,550
4410	<u>PROFESSIONAL FEES - LEGAL</u>					
	Current Estimate			3,000	12,000	9,000
4415	<u>PROFESSIONAL FEES - OTHER</u>					
	Credit Checks			350	0	0
	Medical Examinations, Drug/Alcohol Testing			1,050	450	1,000
	Psychological Examinations			750	750	750
	Physical Screening			4,000	775	3,500
	MPCA Agency Accreditation			2,000	2,500	2,000
	RCEEG Unit Yr. Fee			3,000	3,000	3,000
	Jail Fees			3,000	500	3,000
	Polygraph Exams			600	250	750
	ErgoMetrics Annual Fee/Testing			1,500	1,500	1,500
	TOTAL			16,250	9,725	15,500
4420	<u>COMPUTER SERVICES</u>					
	Rejis			87,345	87,345	88,500
	CodeRED			2,400	2,400	2,400
	Live-Scan Interface			600	600	600
	Policy & Procedure Software System			700	700	700
	Office 365			4,752	3,920	5,640
	TOTAL			95,797	94,965	97,840
4430	<u>ADVERTISING</u>					
	Want Ads, Bid Requests, etc.			1,200	200	1,000

PUBLIC SAFETY POLICE BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019			
	BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
4520 COMMUNITY RELATIONS			
Public Relations	500	500	500
P2D2 Program	750	750	750
Pamphlets and Literature	500	500	500
TOTAL	1,750	1,750	1,750
4530 DUES			
IACP	150	150	150
MO Police Chief's Assn.	200	200	200
FBI NA Associates	85	0	85
LEEDS Member (4)	200	200	200
Midwest Fraud Investigators	75	75	75
Major Case Squad - member fee (3)	225	225	225
Major Case Squad Agency Fee	250	250	250
IACIS	75	0	75
Backstoppers	150	150	150
NABI	75	75	75
SLAPCA	50	50	50
Other	200	100	200
TOTAL	1,735	1,475	1,735
4540 SUBSCRIPTIONS			
Newspaper	125	0	0
The Work Number (Employment verification)	300	0	0
Leads on Line	1,500	1,500	1,500
Trans-Union yearly	195	195	200
IACP	875	875	900
T.L.O. Database Access	900	900	900
CLEAR	1,500	1,500	1,500
Other	500	250	500
TOTAL	5,895	5,220	5,500
4550 TRAINING CLASSES & SEMINARS			
FBI National Academy	2,000	1,500	0
Traffic Accident Courses	175	0	0
Police Legal Sciences	5,580	5,580	5,600
Police Academy	4,500	4,350	4,500
Northwestern University Staff & Command	0	0	3,750
Cyber Crimes/Forensics	4,100	4,500	3,000
Defensive Tactics (LOCKUP, TASER, ASP, OC)	700	450	2,500
Virtual Academy	0	0	2,200
SLU Leadership	0	0	1,800
Women's Leadership Institute	0	0	1,400
Crime Analysis	0	0	600
Northwestern University Supervisor Training	3,000	3,000	1,000
Force Science Institute	1,500	1,000	1,000
Death investigators Training	1,700	1,700	850
IACP Conference	400	370	425
CJIS Conference	250	225	250
Records/Dispatch Conference	150	100	150
Other	5,000	3,000	4,000
TOTAL	29,055	25,775	33,025

PUBLIC SAFETY POLICE BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019					BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
4551 TRAVEL EXPENSES-CLASSES / SEMINARS							
FBI National Academy					1,825	1,950	0
Northwestern University Staff & Command(10 week c					0	0	7,500
IACP Conference					1,450	1,450	1,500
Womens Leadership Institute					0	0	1,200
Northwestern University Supervisor Training					4,500	4,625	1,000
Force Science Institute					1,000	700	1,000
Defensive Tactics					1,700	1,000	1,000
CJIS Conference					300	500	500
Records/Dispatch Conference					300	225	300
Other					0	0	1,750
TOTAL					11,075	10,450	15,750
4560 POST SECONDARY TUITION							
David Arflack					5,736	2,000	0
Dennis Pohlmann					4,526	2,365	0
David Arflack					0	0	6,410
Jim Gehm					0	0	6,410
TOTAL					10,262	4,365	12,820
4570 POSTAGE							
General					1,000	1,000	1,000
4580 SUNDRY							
Petty Cash					500	500	500
St. Louis County Prayer Breakfast					170	200	200
Prisoners Food					800	300	500
Awards					600	400	500
Other					300	300	300
TOTAL					2,370	1,700	2,000
4590 PROPERTY & LIABILITY INSURANCE							
Current Premium					72,500	79,832	79,832
Estimated Increase					3,625	0	4,790
TOTAL					76,125	79,832	84,621
4591 VEHICLE INSURANCE							
Current Premium					10,381	10,136	10,136
Estimated Increase					519		608
TOTAL					10,900	10,136	10,744
4595 MISC. EQUIPMENT PURCHASES							
Defensive Tactics Training Equipment					0	0	1,500
Miscellaneous Appliances/Equipment					2,500	2,500	2,000
TOTAL					2,500	2,500	3,500
TOTAL POLICE EXPENDITURES					4,681,955	4,574,311	4,915,209

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FIRE DEPARTMENT

	2007-2017						ESTIMATE	BUDGET 2019	BUDGET comp to '18	BUDGET % CHANGE
	2013	2014	2015	2016	2017	Avg % Chg/Yr				
GENERAL FUND COMPARISONS										
EXPENSES- FIRE PERSONNEL										
SALARIES	2,237,095	2,391,561	2,442,713	2,547,235	2,611,228	2,671,911	2,635,558	2,732,221	2.3%	2.3%
RETIREMENT AND SPECIAL PAY	5,735	10,847	47,149	6,333	47,470	2,500	7,000	6,000	140.0%	140.0%
OVERTIME	90,386	82,282	102,684	104,392	153,998	143,000	185,000	150,000	4.9%	4.9%
HOLIDAY	77,830	83,992	86,733	88,854	91,251	102,612	93,000	96,832	-5.6%	-5.6%
TEMPORARY			0	0	0	0	0	0	0.0%	0.0%
TEMPORARY AGENCIES			0	0	0	0	0	0	0.0%	0.0%
SOCIAL SECURITY & MEDICARE	33,953	36,185	41,146	43,879	46,156	40,696	46,149	41,447	1.8%	1.8%
MEDICAL INS.	333,335	316,303	323,036	362,942	406,462	439,003	507,600	540,669	23.2%	23.2%
DENTAL INS.	28,008	29,071	31,175	32,860	32,176	34,561	35,900	35,256	2.0%	2.0%
VISION INS.	6,399	6,651	6,598	6,724	6,509	6,954	7,350	6,920	-0.5%	-0.5%
LIFE INS.	5,065	5,086	4,777	4,718	5,013	5,215	4,650	4,226	-19.0%	-19.0%
DISABILITY INSURANCE	7,559	8,112	7,677	8,074	9,583	10,138	11,500	9,328	-8.0%	-8.0%
PENSION	1,498,700	1,399,655	866,359	895,228	998,892	1,031,045	1,031,045	993,353	-3.7%	-3.7%
UNEMPLOYMENT COMP. INS.			6,400	0	0	0	0	0	0.0%	0.0%
WORKERS' COMP INS.	97,697	110,749	126,508	119,361	106,936	127,243	65,800	78,581	-38.2%	-38.2%
SUB-TOTAL	4,421,759	4,480,494	4,092,956	4,220,600	4,515,674	4,614,878	4,630,552	4,694,832	1.7%	1.7%
SUPPLIES										
OFFICE SUPPLIES & PRINTING	3,904	4,703	4,056	3,463	4,404	4,100	4,000	4,100	0.0%	0.0%
OPERATIONAL EQUIPMENT & SUPPLIES	9,872	6,757	3,228	4,539	1,648	5,200	4,217	6,818	31.1%	31.1%
GASOLINE	27,848	28,459	17,337	16,636	16,965	25,945	25,070	25,464	-1.9%	-1.9%
COMPUTER SUPPLIES	2,530	5,272	6,915	4,135	2,246	2,600	750	1,610	-38.1%	-38.1%
PHOTO EQUIPMENT & SUPPLIES	56		0	0		100	0	800	700.0%	700.0%
AMBULANCE SUPPLIES	15,726	13,055	12,920	13,415	14,827	16,000	15,950	16,020	0.1%	0.1%
UNIFORMS	24,306	16,644	18,393	20,867	30,432	35,460	22,578	33,420	-5.8%	-5.8%
LINEN SERVICE	5,423	4,757	3,540	1,604	0	0	0	0	0.0%	0.0%
OTHER SUPPLIES	1,743	4,030	3,908	4,532	5,640	5,650	6,150	6,420	13.6%	13.6%
EQUIPMENT RENTAL	13,924	9,177	0	9,903	6,449	1,500	0	1,000	-33.3%	-33.3%
SUB-TOTAL	105,332	92,854	70,297	79,093	82,611	96,555	78,715	95,652	-0.9%	-0.9%
MAINTENANCE										
BLDG. MAINTENANCE	9,397	3,617	8,271	11,875	8,733	9,700	8,601	10,200	5.2%	5.2%
EQUIPMENT MAINTENANCE	5,372	4,863	6,246	10,663	9,192	14,260	11,747	10,676	-25.1%	-25.1%
VEHICLE MAINTENANCE	63,747	45,120	40,930	62,186	57,828	65,920	66,817	58,944	-10.6%	-10.6%
MAINTENANCE CONTRACTS	9,159	13,010	15,353	13,846	16,629	15,940	14,661	15,125	-5.1%	-5.1%
SUB-TOTAL	87,674	66,610	70,800	98,571	92,382	105,820	101,826	94,945	-10.3%	-10.3%

	2007-2017						2019		
	2013	2014	2015	2016	2017	Avg % Chg/Yr	BUDGET 2018	BUDGET 2019	BUDGET comp to '18 BUDGET % CHANGE
GENERAL FUND COMPARISONS									
EXPENSES- FIRE UTILITIES									
ELECTRIC	16,860	10,360	15,734	13,687	13,598	4.21%	18,500	16,400	-11.4%
GAS	6,021	8,223	4,072	3,397	2,728	-4.80%	7,270	5,918	-18.6%
WATER / SEWER	12,051	4,710	4,001	8,114	3,458	18.65%	4,950	4,840	-2.2%
TRASH DISPOSAL	4,558	2,989	2,704	1,764	1,554	-5.14%	2,470	1,980	-19.8%
TELEPHONE	9,622	13,798	7,036	2,574	2,106	-3.18%	3,200	2,700	-15.6%
MOBILE PHONE	4,220	3,469	2,775	2,923	1,829	-4.58%	3,280	2,704	-17.6%
SUB-TOTAL	53,332	43,549	36,323	32,459	25,273	-0.19%	39,670	34,542	-12.9%
PROFESSIONAL SERVICES									
LEGAL	6,638	9,930	7,335	0	3,057	-7.42%	6,850	7,600	10.9%
PROF. FEES OTHER	41,378	56,834	242,268	251,313	255,759	155.37%	277,846	273,785	-1.4%
COMPUTER SERVICES	15,361	18,920	18,023	20,942	19,424	56.70%	19,998	21,128	5.7%
ADVERTISING	160	468	285	655	72	-9.44%	500	300	-40.0%
SUB-TOTAL	63,536	86,152	267,911	272,909	278,311	78.39%	304,994	302,813	-0.7%
MISCELLANEOUS EXPENSES									
CIVIL PREPAREDNESS	904	1,838	2,725	2,467	3,567	5.28%	3,500	3,004	-14.2%
COMM RELATIONS	1,219	1,554	1,748	1,792	2,259	11.01%	2,745	3,195	16.4%
DUES	1,529	660	841	1,503	847	-2.80%	1,029	398	-61.3%
SUBSCRIPTIONS	7,808	14,954	17,765	22,762	23,194	14.92%	40,900	34,520	-15.6%
TRAINING CLASSES & SEMINARS	300	804	1,409	1,814	1,353	2.34%	3,320	3,283	-1.1%
TRAVEL EXPENSES - CLASSES / SEMINARS	1,526	6,744	717	8,808	5,480	19.88%	21,270	29,750	39.9%
POST SECONDARY TUITION	244	831	165	254	204	-4.56%	300	300	0.0%
SUNDRY	47,037	10,269	1,553	2,071	1,871	0.95%	1,725	1,590	-7.8%
PROPERTY AND LIABILITY INSURANCE	43,063	49,960	50,833	49,597	74,268	10.66%	72,784	80,908	11.2%
VEHICLE INS.	15,966	17,723	18,441	18,662	9,537	1.01%	21,080	20,779	-1.4%
MISC. EQUIPMENT PURCHASES	5,392	49,427	37,895	16,228	9,181	20.43%	10,225	2,350	-77.0%
SUB-TOTAL	124,989	154,764	134,093	125,958	131,760	9.80%	178,878	180,077	0.7%
GRAND TOTAL	4,856,623	4,924,423	4,672,379	4,829,590	5,126,011	2.51%	5,340,795	5,402,861	1.2%

PUBLIC SAFETY			
FIRE			
BUDGET DETAIL			
FISCAL YEAR ENDING DECEMBER 31, 2019	BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
<u>SALARIES</u>			
4001 Base plus economic increase	2,671,911	2,635,558	2,732,221
4004 Special Pay	2,500	7,000	6,000
4005 Overtime	143,000	185,000	150,000
4006 Holiday pay	102,612	93,000	96,832
TOTAL	2,920,023	2,920,558	2,985,053
<u>4020 SOCIAL SECURITY & MEDICARE</u>			
FICA @ 6.2%	2,194		2,223
Medicare @1.45%	38,503		39,225
TOTAL	40,696	46,149	41,447
<u>4030 MEDICAL INSURANCE</u>			
Estimated	439,003	507,600	540,669
<u>4031 DENTAL INSURANCE</u>			
Estimated	34,561	35,900	35,256
<u>4032 VISION INSURANCE</u>			
Estimated	6,954	7,350	6,920
<u>4033 LIFE INSURANCE</u>			
Estimated	5,215	4,650	4,226
<u>4034 DISABILITY INSURANCE</u>			
Estimated	10,138	11,500	9,328
<u>4040 PENSION FUND</u>			
Estimated amount necessary to fund plan based on actuarial report.	1,031,045	1,031,045	993,353
<u>4070 WORKERS' COMPENSATION INSURANCE</u>			
Current Premium	127,243	65,800	78,581
<u>4110 OFFICE SUPPLIES & PRINTING</u>			
Printing (Forms, Bus. Cards., etc.)	500	400	500
Other	900	900	900
Copy machine lease 150 X 12	1,800	1,800	1,800
Copy machine maintenance (150.75 X 4) plus overages	900	900	900
TOTAL	4,100	4,000	4,100
<u>4120 OPERATIONAL EQUIPMENT & SUPPLIES</u>			
Batteries for all electronic devices/equipment	1,000	700	750
Other - Misc Equipment Replacement	1,600	1,100	2,520
Emergency Traffic Cone Replacement	1,600	1,433	500
Replacement Blades	1,000	984	1,000
Hot Sticks - Replacements (2)			648
Chain Saw Replacement			750
Public Safety Vest - Replacements			650
TOTAL	5,200	4,217	6,818

PUBLIC SAFETY FIRE BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019				BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
4121	<u>GASOLINE</u>					
	5772 Gal. Diesel Fuel @ \$2.60per gal			15,100	14,593	14,760
	362 Gal Diesel Fuel @2.60 (generator)			945	603	648
	3800 Gal. No-Lead gas @ \$2.60 per gal.			9,900	9,874	9,756
	TruFuel - Small Engine Fuel Mixture (New)					300
	TOTAL			25,945	25,070	25,464
4130	<u>COMPUTER SUPPLIES</u>					
	2 - Printers/fax replacements			300	0	0
	Ink Jet Cartridges			900	450	450
	Replacement tablet			800	0	800
	Other			600	300	360
	TOTAL			2,600	750	1,610
4140	<u>PHOTO EQUIPMENT & SUPPLIES</u>					
	Digital Camera			0	0	700
	Photo development			100	0	100
	TOTAL			100	0	800
4150	<u>AMBULANCE SUPPLIES</u>					
	Medical Supplies			14,500	14,500	14,520
	Oxygen			1,500	1,450	1,500
	TOTAL			16,000	15,950	16,020
4170	<u>UNIFORMS</u>					
	Clothing allowance 32 @ \$580 per FF			18,560	17,500	18,564
	New Hires - 2 @ \$1200 per new hire			2,400	0	2,400
	New Hires - 2 sets of protective firefighting gear			7,600	0	7,600
	Firefighter protective glove/hood/Extrication gloves			800	800	1,200
	Structural Firefighting Helmet (3) (2021)			1,600	0	0
	Structural Firefighting Boots (6)			2,200	2,292	2,400
	Other			1,000	1,000	756
	Gear Bags			300	236	0
	Badges, Collar brass, Name tags			1,000	750	500
	TOTAL			35,460	22,578	33,420
4190	<u>OTHER SUPPLIES</u>					
	Coffee			650	650	650
	Other			250	0	250
	Janitorial Supplies			4,750	5,500	5,520
	TOTAL			5,650	6,150	6,420
4195	<u>Equipment Rental</u>					
	Misc. Equipment Rental			1,500	0	1,000
	TOTAL			1,500	0	1,000
4210	<u>BUILDING MAINTENANCE</u>					
	Building Maintenance: (Mechanical)			4,500	2,200	3,000
	Professional Building Cleaning Annually			0	0	2,500
	Overhead Doors (PM and Repairs)			2,000	1,000	0
	Quarterly bug spray			800	500	500
	Other (Building Maintenance: General)			750	4,200	4,200
	Fire Pole Replacement House #2			450	493	0
	(1) T.V House #1 or #2			400	208	0
	Door Doctor			800	0	0
	TOTAL			9,700	8,601	10,200

PUBLIC SAFETY			
FIRE			
BUDGET DETAIL			
FISCAL YEAR ENDING DECEMBER 31, 2019	BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
4220 EQUIPMENT MAINTENANCE			
General equipment repairs	3,000	1,500	2,000
Generator Maintenance	0	2,647	1,824
Preventive Maintenance - Small Engines	650	650	504
4 Gas Monitor & HCN Calibration (twice/year)	650	800	800
Fire Extinguisher Service	600	300	300
SCBA Annual Fit Test	1,050	0	0
SCBA bottle hydrostatic test (2022)	840	0	0
SCBA function test	720	800	900
SCBA parts, and repairs	2,000	1,000	1,500
SCBA Replacement Mask or Bottles	1,900	1,000	0
SCBA cascade annual service	1,400	1,400	1,500
SCBA semi-annual air quality testing	550	550	550
Annual Ladder testing	500	500	390
Other	400	600	408
TOTAL	14,260	11,747	10,676
4230 VEHICLE MAINTENANCE			
General Repairs	56,000	54,000	45,000
Pumper Performance Testing	660	660	750
Anti-freeze, lubricants, fluids, filters etc... (DEF)	500	500	1,200
Car washes	200	450	450
Generator	2,600	2,647	1,824
Preventive Maintenance	8,560	8,560	9,720
TOTAL	68,520	66,817	58,944
4250 MAINTENANCE CONTRACTS			
Physio Control annual maintenance (3, LP-15, 1, LP-12)	6,000	5,834	6,000
EMS software annual user fees	4,600	4,541	4,600
Tech Electronics- Fire House Monitoring	600	546	600
System Aire HVAC	0	1,750	1,800
Annual fire sprinkler inspection	800	750	800
Annual fire alarm inspection	1,100	1,160	1,200
Regis - ID badges	240	80	125
TOTAL	13,340	14,661	15,125
4310 ELECTRIC			
Fire House #1	10,000	10,000	10,000
Fire Hosue #2	8,500	6,400	6,400
TOTAL	18,500	16,400	16,400
4320 GAS/HEATING			
Fire House #1	3,760	2,488	2,750
Fire House #2	3,510	2,880	3,168
TOTAL	7,270	5,368	5,918
4330 WATER & SEWER			
Sewer	1,750	1,750	1,920
Water	2,800	2,200	2,520
Fire Service 4" Main Yearly Charge	400	400	400
TOTAL	4,950	4,350	4,840

PUBLIC SAFETY				
FIRE				
BUDGET DETAIL				
FISCAL YEAR ENDING DECEMBER 31, 2019		BUDGET	ESTIMATE	BUDGET
		FY 2018	FY 2018	FY 2019
4340	<u>TRASH DISPOSAL</u>			
	Trash	1,720	1,701	1,680
	Hazardous Waste	500	200	300
	Shredder Service	250	0	0
	TOTAL	2,470	1,901	1,980
4350	<u>TELEPHONE</u>			
	Charter Phone Service	3,200	2,424	2,700
	TOTAL	3,200	2,424	2,700
4351	<u>MOBILE PHONES</u>			
	Mobile phones Service - 6 devices	2,880	2,178	2,304
	Mobile phone replacements	400	350	400
	TOTAL	3,280	2,528	2,704
	<u>PROFESSIONAL FEES (Legal)</u>			
4410	Labor/City Atty	4,500	2,840	6,000
	HIPAA Atty	750	0	0
	Medical Director	1,600	1,420	1,600
	TOTAL	6,850	4,260	7,600
4415	<u>PROFESSIONAL FEES - OTHER</u>			
	EMSMC (EMS billing 4.9% of collections)	13,000	11,575	12,492
	DSG Collections	4,000	1,550	1,560
	STLCO EEC Fire/EMS dispatch service fee	250,436	248,768	250,233
	New employee testing material & Promotional	2,000	0	2,000
	Medical Exams: New Employee Medical	1,010	0	525
	Medical Exams: New Employee Psych.	550	0	300
	WorkSteps:	350	0	175
	Depaul Hosp, 15 Bi-annual physicals (Requesting Annual) NFPA 1582 Chapter 7	6,300	6,500	6,500
	TOTAL	277,646	268,393	273,785
4420	<u>COMPUTER SERVICES</u>			
	Charter Internet and Cable Service	6,000	5,235	5,700
	Emergency Reporting Annual Package	2,723	2,723	2,723
	First Arriving- PSN	0	0	1,450
	CodeRed emergency notification (FD share 30%)	2,315	2,315	2,315
	Server Maintenance (Handtevy Ped System)	0	0	860
	Office 365 (21-basic users, 12 -premium users)	4,500	4,421	5,388
	Adobe Pro 14.99 per month	360	180	192
	Zobrio IT support	3,000	3,000	1,500
	Other	600	200	600
	Active 911	500	376	400
	TOTAL	19,998	18,450	21,128
4430	<u>ADVERTISING</u>			
	Employment Ads	500	150	300
4520	<u>COMMUNITY RELATIONS</u>			
	CPR training material	1,000	0	500
	Fire Prevention Material	2,000	2,000	2,000
	Other	500	250	504
	TOTAL	3,500	2,250	3,004

PUBLIC SAFETY			
FIRE			
BUDGET DETAIL	BUDGET	ESTIMATE	BUDGET
FISCAL YEAR ENDING DECEMBER 31, 2019	FY 2018	FY 2018	FY 2019
4530 DUES			
Mo. Assn. Of Bldg. Inspectors	35	35	35
St. Louis Fire Chief's Assn	125	125	125
EMS Officers	25	25	25
FF annual awards ceremony	150	150	150
Greater St.L. Region Critical Incid. Stress Mg	100	100	100
Highland Guard (firefighter funerals)	75	75	75
Annual Chief's award	150	150	150
County Training Officers	75	75	75
Fire Marshals Associations (Metro and State)	25	25	25
Special operations/hazmat	500	500	1,000
IAFC Membership	235	209	210
Central Core Training Officers	400	400	400
Mo Assn of Fire Chief's	50	50	50
PFIA	50	25	25
Backstoppers	150	150	150
Missouri Ambulance Association	300	300	300
Missouri Emergency Medical Services Assoc. (MEMSA	200	200	200
Other	100	0	100
TOTAL	2,745	2,594	3,195
4540 SUBSCRIPTIONS			
Fire House Magazine	35	35	35
Fire Chief's Magazine	50	50	50
Fire Engineering Magazine	29	29	30
JEMS	40	40	40
Newspapers (House 1 & 2)	800	750	0
Public Employment Law Report (New)		159	159
Other	75	0	84
TOTAL	1,029	1,063	398
4550 EDUCATION & TRAINING			
Seminars & Training Classes (Fire)	2,000	3,000	3,504
Seminars & Training Classes (EMS) 32 EMT-Ps	6,000	4,500	6,000
Joint training with West County FPD	16,500	16,500	16,500
References Books	500	500	600
Special Operations Training	12,000	0	4,008
meetings and conferences	1,600	800	1,608
Blue Card CEU Subscription	2,000	2,000	2,000
Other	300	300	300
TOTAL	40,900	27,600	34,520
4551 TRAVEL EXPENSES-CLASSES / SEMINARS			
Estimate out of town for FFs	1,750	1,750	2,208
Fire Marshal conference (chief or A/C one per year)	230	0	260
Missouri Fire Chief's conference	245	0	315
MEMS clinical conference (Medical officer)	450	0	
PFIA Conference (Fire Investigator)	200	0	0
Fire Department Instructor Conference	445	0	500
TOTAL	3,320	1,750	3,283

PUBLIC SAFETY FIRE BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019				BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
4560	<u>POST SECONDARY TUITION</u>					
	Boyd, Roux, Pfaff, Amenn			21,270	13,500	29,750
4570	<u>POSTAGE</u>					
	General			300	300	300
4580	<u>SUNDRY</u>					
	Petty Cash			175	175	180
	Flags			150	150	150
	Employee Awards			300	300	300
	Firefighter fluid/calorie replacement- calls & tng			400	250	252
	Other			700	700	708
	TOTAL			1,725	1,575	1,590
4590	<u>PROPERTY & LIABILITY INSURANCE</u>					
	Current Premium			66,167	76,328	76,328
	Estimated Increase			6,617		4,580
	TOTAL			72,784	76,328	80,908
4591	<u>VEHICLE INSURANCE</u>					
	Current Premium			20,076	19,603	19,603
	Estimated Increase			1,004		1,004
	TOTAL			21,080	19,603	20,779
4595	<u>EQUIPMENT PURCHASES</u>					
	Hand tools			400	570	0
	Replace damaged section 5" fire hose			750	0	0
	5" storz couplings with repair			600	0	0
	hose adapters and appliances			350	350	0
	Power Tools			250	0	1,150
	Other			1,200	1,200	1,200
	Intubation Manikin			2,200	2,200	0
	Cabinet for House #2 Chemicals			700	700	0
	Pressurized Water Can			125	147	0
	Fitness Equipment - Small			1,000	0	0
	1 Section of 1 3/4 Hose			150	150	0
	Scoop Stretcher 3914			1,000	1,000	0
	K12 Saw 3914			1,500	1,305	0
	TOTAL			10,225	7,622	2,350
	TOTAL FIRE EXPENDITURES			5,340,795	5,289,502	5,402,861

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DEPARTMENT OF PUBLIC WORKS

	2007-2017						2019				
	2013	2014	2015	2016	2017	Avg % Chg/Yr	BUDGET 2018	ESTIMATE 2018	BUDGET 2019	BUDGET % comp to '18	BUDGET % CHANGE
GENERAL FUND COMPARISONS											
EXPENSES- PUBLIC WORKS											
PERSONNEL											
SALARIES	699,076	706,360	735,795	758,638	733,966	-0.86%	830,492	747,184	814,960	-1.9%	
RETIREMENT AND SPECIAL PAY	5,553	20,200	0	1,245	20,153	0.00%	0	0	0	0.0%	
OVERTIME	16,745	20,473	19,393	11,640	23,928	-3.13%	25,000	26,000	26,000	4.0%	
TEMPORARY			0	1,075	0	-10.00%	0	0	0	0.0%	
TEMPORARY AGENCIES	36,342	60,823	61,664	49,070	38,714	-1.69%	50,000	50,000	50,000	0.0%	
SOCIAL SECURITY & MEDICARE	53,411	55,897	55,958	56,912	57,170	-1.27%	56,488	58,161	48,363	-14.4%	
MEDICAL INS.	114,447	106,705	117,286	125,736	134,985	1.38%	153,803	138,300	156,305	1.6%	
DENTAL INS.	10,022	9,594	10,046	10,559	10,957	1.09%	11,284	10,370	11,355	0.6%	
VISION INS.	2,761	2,725	2,797	2,797	2,797	-2.44%	2,825	2,640	2,595	-8.1%	
LIFE INS.	1,641	1,555	1,480	1,453	1,435	-3.65%	1,531	1,300	1,144	-25.3%	
DISABILITY INSURANCE	2,450	2,477	2,380	2,489	2,749	0.00%	2,939	2,600	2,493	-15.2%	
RETIREMENT	101,838	81,918	70,528	76,472	89,087	1.40%	90,177	90,177	71,400	-20.8%	
UNEMPLOYMENT COMP. INS.			0	0	6,445	0.00%	0	0	0	0.0%	
WORKERS' COMP INS.	24,033	19,638	26,406	24,987	23,382	-4.48%	24,643	12,650	19,495	-20.9%	
SUB-TOTAL	1,068,320	1,088,365	1,103,732	1,123,075	1,145,768	-0.62%	1,249,182	1,139,382	1,204,110	-3.6%	
SUPPLIES											
OFFICE SUPPLIES & PRINTING	3,422	4,023	3,200	3,438	3,517	4.41%	4,000	3,930	3,930	-1.8%	
OPERATIONAL EQUIPMENT & SUPPLIES	9,426	9,044	7,298	6,281	8,280	-3.77%	10,000	10,000	10,000	0.0%	
GASOLINE	60,078	63,682	40,011	29,455	27,362	-4.85%	43,940	42,805	42,805	-2.6%	
COMPUTER SUPPLIES	1,531	1,670	2,346	61	584	29.44%	2,500	600	600	-76.0%	
UNIFORMS	14,480	12,502	10,875	11,368	12,326	0.70%	15,700	13,050	13,050	-16.9%	
LINEN SERVICE	308	366	223	0	0	0.00%	0	0	0	0.0%	
OTHER SUPPLIES	3,318	3,883	3,817	2,246	3,067	-4.75%	3,900	3,625	3,625	-7.1%	
EQUIPMENT RENTAL	272	416	2,232	2,174	1,070	0.00%	1,500	1,500	1,500	0.0%	
SUB-TOTAL	92,836	95,586	70,001	55,021	56,205	-3.50%	81,540	75,510	75,510	-7.4%	
MAINTENANCE											
BLDG. MAINTENANCE	25,438	12,938	9,568	17,863	15,981	0.76%	18,000	18,000	18,000	0.0%	
EQUIPMENT MAINTENANCE	50,903	49,391	51,378	48,906	47,598	-1.08%	50,000	50,000	50,000	0.0%	
VEHICLE MAINTENANCE	28,264	35,581	34,624	33,102	37,943	0.21%	40,000	40,000	40,000	0.0%	
PARK & GROUNDS MAINTENANCE	9,053	6,310	10,935	10,309	16,215	0.93%	13,700	18,767	29,800	117.5%	
MAINTENANCE CONTRACTS	1,427	1,183	2,427	2,279	2,273	35.78%	2,450	2,450	2,450	0.0%	
SUB-TOTAL	115,085	105,403	108,932	112,460	120,011	-0.06%	124,150	129,217	140,250	13.0%	

GENERAL FUND COMPARISONS	2007-2017					2019	
	2013	2014	2015	2016	2017	Avg % Chg/Yr	BUDGET comp to '18 BUDGET % CHANGE
EXPENSES - PUBLIC WORKS							
UTILITIES							
ELECTRIC	4,594	4,847	3,838	4,457	5,431	7.49%	5,400 5,076 -6.0%
GAS	3,700	3,811	2,692	1,799	3,151	-3.46%	3,600 4,200 16.7%
WATER / SEWER	7,684	4,639	5,465	5,840	5,573	25.89%	6,835 7,457 9.1%
TRASH DISPOSAL	934	589	448	245	245	-5.49%	427 472 10.5%
TELEPHONE	3,864	4,639	4,588	4,438	3,154	2.44%	3,120 3,252 9.6%
MOBILE PHONE	1,465	1,603	1,814	1,535	1,257	-1.88%	1,560 2,340 50.0%
PAGERS			0	0	0	-10.00%	0 0 0.0%
SUB-TOTAL	22,242	19,928	18,845	18,313	18,811	3.04%	20,942 21,719 9.7%
PROFESSIONAL SERVICES							
PROFESSIONAL FEES-LEGAL			0	0	700	0	500 500 0.0%
PROFESSIONAL FEES-ENGINEERING			0	0	0	0	0 0 0.0%
PROFESSIONAL FEES-OTHER	205	29,885	0	0	61	0.00%	1,300 3,000 130.8%
COMPUTER SERVICES	5,410	2,214	3,352	4,740	2,685	33.22%	5,984 5,671 -0.4%
ADVERTISING	1,116	581	244	388	641	-0.43%	500 500 0.0%
HEALTH/VERMIN				5,432	5,445	0.00%	6,000 6,000 0.0%
SUB-TOTAL	6,730	32,680	3,595	10,559	9,531	63.87%	14,284 13,971 11.7%
MISCELLANEOUS EXPENSES							
DUES	179	184	351	378	380	6.24%	550 605 8.2%
SUBSCRIPTIONS	261	285	262	325	322	9.98%	370 370 0.0%
TRAINING CLASSES & SEMINARS	1,209	1,946	2,150	2,711	1,901	116.71%	3,675 3,100 -4.1%
TRAVEL EXPENSES - CLASSES / SEMINARS	794	795	2,022	2,393	1,533	8.57%	3,300 2,100 0.0%
POSTAGE	1,408	2,114	1,252	1,213	1,062	-2.54%	2,050 1,550 -19.3%
SUNDRY	1,148	2,430	2,369	3,566	6,318	41.68%	6,330 5,300 -6.0%
PROPERTY AND LIABILITY INSURANCE	27,924	27,552	29,928	32,618	40,930	6.76%	43,864 46,000 11.2%
VEHICLE INS.	13,014	15,132	15,042	15,221	7,877	-3.62%	17,411 16,191 -1.4%
MISC. EQUIPMENT PURCHASES	901		0	0	0	-10.00%	0 0 0.0%
SUB-TOTAL	46,838	50,438	53,376	58,426	60,323	4.22%	77,550 75,216 5.2%
MULCH SITE							
EQUIPMENT REPAIRS & MAINTENANCE	17,915	8,880	15,494	21,130	1,892	-9.56%	0 0 0.0%
UTILITIES	10,347	10,404	5,485	5,816	4,735	-4.68%	6,588 6,636 0.5%
CHEMICALS			0	224	0	0.00%	0 0 0.0%
SITE REPAIRS & MAINTENANCE	8,062	14,180	240	6,460	1,196	-9.08%	1,500 1,500 0.0%
OUTSIDE SERVICES	19,326	15,560	11,100	13,254	35,483	5.54%	68,550 68,550 1.5%
ODOR CONSULTANT	10,000	10,000	10,000	5,000	5,000	-7.41%	0 0 0.0%
SUB-TOTAL	65,650	59,024	42,319	51,884	48,307	-5.49%	76,638 76,686 1.3%
GRAND TOTAL	1,417,701	1,451,424	1,400,800	1,429,739	1,458,956	-0.85%	1,644,286 1,531,701 -1.6%

GENERAL GOVERNMENT PUBLIC WORKS BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019				BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
<u>SALARIES</u>						
4001	Base plus economic increase			830,492	747,184	814,960
4004	Special Pay					
4005	Overtime			25,000	26,000	26,000
4006	Holiday Pay			8,090	0	0
4007	Temporary Help			0	0	0
4010	Temporary Agencies			50,000	50,000	50,000
				<u>913,582</u>	<u>823,184</u>	<u>890,960</u>
<u>4020 SOCIAL SECURITY</u>						
	FICA @ 6.2%			45,781		
	Medicare @1.45%			10,707		
	TOTAL			<u>56,488</u>	<u>58,161</u>	<u>48,363</u>
<u>4030 MEDICAL INSURANCE</u>						
	Estimated			153,803	138,300	156,305
<u>4031 DENTAL INSURANCE</u>						
	Estimated			11,284	10,370	11,355
<u>4032 VISION INSURANCE</u>						
	Estimated			2,825	2,640	2,595
<u>4033 LIFE INSURANCE</u>						
	Estimated			1,531	1,300	1,144
<u>4034 DISABILITY INSURANCE</u>						
	Estimated			2,939	2,600	2,493
<u>4050 RETIREMENT FUND</u>						
	Estimated amount necessary to fund plan based on actuarial report			90,177	90,177	71,400
<u>4070 WORKERS' COMPENSATION</u>						
	Current Premium			23,470		12,650
	Estimated Increase			1,173		6,845
	TOTAL			<u>24,643</u>	<u>12,650</u>	<u>19,495</u>
<u>4110 OFFICE SUPPLIES & PRINTING</u>						
	General; paper			1,720	1,320	1,320
	Copy Machine lease/maint (\$130/month)			1,510	1,560	1,560
	Leaf Cards			770	1,050	1,050
	TOTAL			<u>4,000</u>	<u>3,930</u>	<u>3,930</u>
<u>4120 OPERATIONAL EQUIPMENT & SUPPLIES</u>						
	New desks			2,000	2,000	0
	Electronic Devices for training			1,000	1,000	0
	Small Equip.& Tools (small mowers, blowers, trimmer			7,000	7,000	10,000
	TOTAL			<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

GENERAL GOVERNMENT PUBLIC WORKS BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019			
	BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
4121 GASOLINE			
2,900 gal. no-lead gas @ \$ 2.45	7,540	7,105	7,105
14,000 gal. diesel fuel @ \$ 2.55	36,400	35,700	35,700
TOTAL	43,940	42,805	42,805
4130 COMPUTER SUPPLIES			
Misc.	1,500	600	600
Adobe (moved to 4420-1-47, computer services)	1,000	0	0
TOTAL	2,500	600	600
4170 UNIFORMS			
Uniform rental, raincoats, safety gear \$ 750 x 12	9,000	9,000	9,000
Safety shoes (13 employees x \$150/employee)	1,950	1,950	1,950
T-shirts and logo shirts	800	900	900
Badges	3,200	0	0
Safety gear: hardhats, gloves, eye protection	750	1,200	1,200
TOTAL	15,700	13,050	13,050
4190 OTHER SUPPLIES			
Coffee, Misc. kitchen supplies	1,100	1,100	1,100
Paper Towels, tissue, hand soap, etc.	1,150	1,150	1,150
Ice	1,275	1,000	1,000
Meds, etc.	375	375	375
TOTAL	3,900	3,625	3,625
4195 EQUIPMENT RENTAL			
General	1,500	1,500	1,500
4210 BUILDING MAINTENANCE			
Janitorial Services (\$325/month)	3,900	3,900	3,900
HVAC	3,500	3,500	3,500
Electric	2,000	2,000	2,000
Plumbing	2,000	2,000	2,000
Overhead Door Maint	3,000	3,000	3,000
Termite / Pest Control (\$125/month)	1,500	1,500	1,500
Light Bulbs, Mandoors, misc.	780	780	780
Flooring mats	360	360	360
Flooring maintenance; buffing, waxing	960	960	960
TOTAL	18,000	18,000	18,000
4220 EQUIPMENT MAINTENANCE			
General	50,000	50,000	50,000
4230 VEHICLE MAINTENANCE			
General	40,000	40,000	40,000
4240 PARK & GROUNDS MAINTENANCE			
Backflow Testing	2,200	2,200	2,200
Flowers, Shrubs, Trees, Rodes Park beautification, et	6,000	8,000	8,000
Arbor Day Celebration	0	0	1,000
Tree Inventory	0	0	10,000
Holiday Light installation - City property	0	2,067	2,100
Lawn Products	5,000	6,000	6,000
Other	500	500	500
TOTAL	13,700	18,767	29,800

GENERAL GOVERNMENT PUBLIC WORKS BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019				BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
4250	<u>MAINTENANCE CONTRACTS</u>					
	Computer Software (SBC - \$450, Larimore - \$1400 DP)			1,850	1,850	1,850
	System Aire HVAC			600	600	600
	TOTAL			2,450	2,450	2,450
4310	<u>ELECTRIC</u>					
	Current average monthly rate \$ 450 x 12					
	Estimated increase (-6 % = \$423/month)			5,400	5,400	5,076
4320	<u>GAS/HEATING</u>					
	Current average monthly rate \$ 350 x 12			3,600	4,200	4,200
	Estimated increase (0%)			0	0	0
	TOTAL			3,600	4,200	4,200
4330	<u>WATER & SEWER</u>					
	Sewer Current Equiv. Monthly Rate (\$275/month then			3,125	3,125	3,482
	Water Current Equiv. Monthly Rate (\$331.25/month)			3,710	3,710	3,975
	TOTAL			6,835	6,835	7,457
4340	<u>TRASH DISPOSAL</u>					
	Current monthly average \$31 x 12			327	372	372
	Mo. Dept. of Natural Resources			100	100	100
	TOTAL			427	472	472
4350	<u>TELEPHONE</u>					
	Current monthly average			3,120	3,252	3,420
	TOTAL			3,120	3,252	3,420
4351	<u>MOBILE PHONES</u>					
	\$195/month; three phones			1,560	1,560	2,340
	<u>PROFESSIONAL FEES</u>					
4410	<u>LEGAL</u>			500	500	500
4415	<u>PROFESSIONAL FEES OTHER</u>					
	Miscellaneous			500	500	600
	Beautification planning and consulting			800	800	2,400
				1,300	1,300	3,000
4420	<u>COMPUTER SERVICES</u>					
	Zobrio			1,850	2,000	2,000
	Microsoft 360 - \$17/month per user * 4 users + \$1000			1,998	815	1,105
	Charter - \$53/month			636	636	636
	Adobe (\$180/year per license, 4 licenses)			0	720	720
	Code Red			1,500	1,500	1,500
				5,984	5,671	5,961
4430	<u>ADVERTISING</u>					
	Employment Ads			200	200	200
	Bids			300	300	300
				500	500	500
4450	<u>HEALTH/VERMIN CONTROL</u>					
	Estimated			6,000	6,000	6,000

GENERAL GOVERNMENT PUBLIC WORKS BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019				BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
4530 DUES						
American Public Works Assoc.				300	340	340
American Society of Civil Engineers				250	265	530
TOTAL				550	605	870
4540 SUBSCRIPTIONS						
Safety Program				60	60	60
MO Botanical Garden				60	60	60
Newspaper				250	250	250
TOTAL				370	370	370
4550 TRAINING CLASSES & SEMINARS						
Spring APWA Meeting				175	0	200
Fall APWA Conference				400	400	400
APWA Natl Convention				1,600	900	925
Missouri Floodplain Managers Conference				0	0	200
Other (LTPA, OSHA, APWA monthly, etc.)				1,500	1,800	1,800
TOTAL				3,675	3,100	3,525
4551 TRAVEL EXPENSES-CLASS / SEMINARS						
Spring APWA Meeting				400	0	300
Fall APWA Conference				600	600	600
APWA Natl Convention				1,800	1,000	1,500
Missouri Floodplain Managers Conference				0	0	500
Other				500	500	400
TOTAL				3,300	2,100	3,300
4570 POSTAGE						
Project notifications, general mailings				750	500	605
1 Leaf Collection Mailing				1,300	1,050	1,050
TOTAL				2,050	1,550	1,655
4580 SUNDRY						
Snow Removal Meals				600	400	600
Damage Claims				1,500	1,500	1,500
Awards				480	100	550
Other (Misc. \$1000 + Health/wellness program - \$275)				3,750	3,300	3,300
				6,330	5,300	5,950
4590 PROPERTY & LIABILITY						
Current Premium				41,775	46,000	46,000
Estimated Increase				2,089		2,760
TOTAL				43,864	46,000	48,760
4591 VEHICLE INSURANCE						
Current Premium				16,582	16,191	16,191
Estimated Increase				829		971
TOTAL				17,411	16,191	17,162

GENERAL GOVERNMENT PUBLIC WORKS BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019			
	BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
MULCHING OPERATION			
4611 Electric; \$250/month; 6% decrease to \$235/month	3,120	3,000	2,820
4611 Trash Disposal (\$45/month)	372	540	540
4611 Water & Sewer (Sewer = \$139/month then \$154/month)	3,096	3,096	3,258
4613 Yard/ Building Maint.	1,500	1,500	1,500
4614 Grinding of wood chips with vendor, once annually	18,550	18,550	18,550
4614 Haul off of leaf materials	50,000	50,000	51,000
TOTAL	76,638	76,686	77,668
TOTAL PUBLIC WORKS EXPENDITURES	1,652,376	1,531,701	1,618,055

BUILDING DEPARTMENT

	2007-2017					ESTIMATE		BUDGET 2019		2019 BUDGET comp to '18 BUDGET % CHANGE
	Avg %	Chg/Yr	2017	2016	2015	BUDGET 2018	2018	BUDGET 2019		
GENERAL FUND COMPARISONS										
EXPENSES- BUILDING										
PERSONNEL										
SALARIES			274,043	221,775	0	325,548	335,747	364,468	364,468	12.0%
RETIREMENT AND SPECIAL PAY			4,262	2,855	0	0	0	0	0	0.0%
OVERTIME			0	340	0	600	600	2,400	2,400	300.0%
SOCIAL SECURITY & MEDICARE			20,548	16,638	0	23,822	25,702	26,828	26,828	12.6%
MEDICAL INS.			27,603	23,838	0	46,863	31,200	46,930	46,930	0.1%
DENTAL INS.			1,934	1,520	0	3,384	2,250	2,748	2,748	-18.8%
VISION INS.			699	681	0	869	580	865	865	-0.5%
LIFE INS.			398	363	0	497	450	482	482	-2.9%
DISABILITY INSURANCE			766	596	0	1,237	950	1,051	1,051	-15.0%
RETIREMENT			25,977	19,650	0	28,993	28,993	29,779	29,779	2.7%
UNEMPLOYMENT COMP. INS.			22	0	0	0	0	0	0	0.0%
WORKERS' COMP INS.			1,124	1,251	0	2,419	1,200	2,614	2,614	8.0%
SUB-TOTAL	0	0	357,377	289,508	0	434,232	427,672	478,165	478,165	10.1%
SUPPLIES										
OFFICE SUPPLIES & PRINTING			4,401	4,283	18	4,685	5,360	5,360	5,360	14.4%
OPERATIONAL EQUIPMENT & SUPPLIES			509	0	0	3,100	600	600	600	-80.6%
GASOLINE			1,811	1,574	0	2,600	2,940	2,940	2,940	13.1%
COMPUTER SUPPLIES			824	3,726	0	3,600	1,200	1,200	1,200	-66.7%
PHOTO EQUIPMENT & SUPPLIES			0	0	0	0	0	0	0	0.0%
UNIFORMS			1,215	1,837	0	1,500	1,200	1,200	1,200	-20.0%
OTHER SUPPLIES			89	124	0	700	600	600	600	-14.3%
EQUIPMENT RENTAL			0	0	0	0	0	0	0	0.0%
SUB-TOTAL	0	0	8,849	11,544	18	16,185	11,900	11,900	11,900	-26.5%
MAINTENANCE										
BLDG. MAINTENANCE			4,621	14,840	0	14,245	12,745	12,745	12,745	-10.5%
EQUIPMENT MAINTENANCE			0	53	0	1,185	1,185	1,185	1,185	0.0%
VEHICLE MAINTENANCE			235	1,158	0	1,080	1,080	1,080	1,080	0.0%
MAINTENANCE CONTRACTS			2,975	2,656	0	3,473	3,473	3,473	3,473	0
SUB-TOTAL	0	0	7,831	18,706	0	19,983	18,483	18,483	18,483	-7.5%

GENERAL FUND COMPARISONS	2013	2014	2015	2016	2017	2007-2017 Avg % Chg/Yr	ESTIMATE		BUDGET 2019	BUDGET comp to '18 BUDGET % CHANGE	
							BUDGET 2018	2018			
EXPENSES- BUILDING UTILITIES											
ELECTRIC				0	5,886	5,619	0.00%	6,732	6,000	5,640	-16.2%
GAS				0	1,511	2,232	0.00%	2,592	2,472	2,472	-4.6%
WATER / SEWER				0	1,853	1,203	0.00%	2,180	2,000	2,000	-8.3%
TRASH DISPOSAL				0	245	245	0.00%	336	336	336	0.0%
TELEPHONE				0	3,116	1,437	0.00%	1,560	1,560	1,560	0.0%
MOBILE PHONE				0	1,150	888	0.00%	1,200	1,200	1,200	0.0%
SUB-TOTAL	0	0	0	13,762	11,625	0.00%	14,600	13,568	13,208	-9.5%	
PROFESSIONAL SERVICES											
PROFESSIONAL FEES LEGAL				0	0	0	0.00%	0	0	0	0.0%
PROF. FEES PLANNING				0	17,658	21,600	0.00%	75,000	0	150,000	100.0%
PROF. FEES OFFICE REPORTERS				0	3,851	4,934	0.00%	4,000	4,000	4,000	0.0%
PROF. FEES ENGINEERING				0	1,641	1,809	0.00%	2,400	2,400	2,400	0.0%
PROF. FEES OTHER			1,063	14,395	15,610	0.00%	12,000	15,000	15,000	25.0%	
COMPUTER SERVICES			0	3,667	2,138	0.00%	5,400	4,710	5,070	-6.1%	
ADVERTISING			0	1	1,379	0.00%	2,020	1,620	1,620	0	
SUB-TOTAL	0	0	1,063	41,213	47,470	0.00%	100,820	27,730	178,090	76.6%	
MISCELLANEOUS EXPENSES											
COMM RELATIONS			0	0	0	0.00%	0	0	0	0	
DUES			0	555	376	0.00%	1,255	1,290	1,290	2.8%	
SUBSCRIPTIONS			0	35	0	0.00%	0	0	0	0.0%	
TRAINING CLASSES & SEMINARS			0	476	844	0.00%	3,720	2,575	3,715	-0.1%	
TRAVEL EXPENSES - CLASSES / SEMINARS			0	765	822	0.00%	2,400	4,150	4,150	72.9%	
POSTAGE			0	890	843	0.00%	1,200	1,200	1,200	0.0%	
SUNDRY			0	1,244	803	0.00%	1,200	1,200	1,200	0.0%	
PROPERTY AND LIABILITY INSURANCE			0	14,101	15,712	0.00%	16,876	17,698	18,759	11.2%	
VEHICLE INS.			0	1,824	934	0.00%	6,473	6,019	6,380	-1.4%	
MISC. EQUIPMENT PURCHASES			0	9,960	430	0.00%	2,400	0	1,800	-25.0%	
SUB-TOTAL	0	0	0	29,850	20,763	0	35,524	34,132	38,495	8.4%	
GRAND TOTAL	0	0	1,081	404,583	453,914	0	621,344	533,485	738,340	18.8%	

BUILDING DEPARTMENT BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019		BUDGET FY 2018	PROJECTED FY 2018	BUDGET FY 2019
<u>SALARIES</u>				
4001	Base plus economic increase	325,548	335,747	364,468
4004	Special Pay			
4005	Overtime	600	600	2,400
4007	Temporary Help	0	0	0
		0	0	0
		326,148	336,347	366,868
4020 <u>SOCIAL SECURITY</u>				
	FICA @ 6.2%	19,307		21,743
	Medicare @1.45%	4,515		5,085
	TOTAL	23,822	25,702	26,828
4030 <u>MEDICAL INSURANCE</u>				
	Estimated	46,863	31,200	46,930
4031 <u>DENTAL INSURANCE</u>				
	Estimated	3,384	2,250	2,748
4032 <u>VISION INSURANCE</u>				
	Estimated	869	580	865
4033 <u>LIFE INSURANCE</u>				
	Estimated	497	450	482
4034 <u>DISABILITY INSURANCE</u>				
	Estimated	1,237	950	1,051
4050 <u>RETIREMENT FUND</u>				
	Estimated amount necessary to fund plan based on actuarial report	28,993	28,993	29,779
4070 <u>WORKERS' COMPENSATION</u>				
	Current Premium	2,304		1,200
	Estimated Increase	115		1,414
	TOTAL	2,419	1,200	2,614
4110 <u>OFFICE SUPPLIES AND PRINTING</u>				
	Copy Machine (\$170/month with overages included)	1,665	2,040	2,040
	Copy Machine Paper	500	800	800
	Envelopes	120	120	120
	Forms, Cards, etc.	1,200	1,200	1,200
	Other	1,200	1,200	1,200
	TOTAL	4,685	5,360	5,360
4120 <u>OPERATIONAL EQUIPMENT & SUPPLIES</u>				
	Small equipment purchases (wheel, tape measures, laths)	600	600	600
	Projector & screen for conference room(moved to capital)	2500	0	0
	TOTAL	3100	600	600
4121 <u>GASOLINE</u>				
	1200 gal no-lead gas @ \$2.45 (600 gallons ea: insp., B.O.)	2,600	2,940	2,940

BUILDING DEPARTMENT BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019		BUDGET FY 2018	PROJECTED FY 2018	BUDGET FY 2019
4130	<u>COMPUTER SUPPLIES</u>			
	Component Upgrades & Workstation Replacement	0	0	0
	Color printer	2,400	0	0
	Other	1,200	1,200	1,200
	TOTAL	3,600	1,200	1,200
4170	<u>UNIFORMS</u>			
	Building Dept 2 @ \$300 , 3 @ \$100	1500	1200	1200
4190	<u>OTHER SUPPLIES</u>			
	Paper Towels, tissue, hand soap, etc.	300	300	300
	Other	400	300	300
	TOTAL	700	600	600
4210	<u>BUILDING MAINTENANCE</u>			
	HVAC including Boilers	6,500	6,500	6,500
	Plumbing Service	650	650	650
	Cleaning Service	2,970	2,970	2,970
	Boilers	750	0	0
	Electric Service	500	500	500
	Roof Repairs	750	0	0
	Fire Extinguisher Service	125	125	125
	Termite/Pest Control	500	500	500
	Light bulbs	300	300	300
	Other (lock and door repairs, roof repairs)	1,200	1,200	1,200
	TOTAL	14,245	12,745	12,745
4220	<u>EQUIPMENT MAINTENANCE</u>			
	Generators	825	825	825
	Other	360	360	360
	TOTAL	1,185	1,185	1,185
4230	<u>VEHICLE MAINTENANCE</u>			
	General	1,080	1,080	1,080
4250	<u>MAINTENANCE CONTRACTS</u>			
	Larimore Software	2,000	2,000	2,000
	A,T & T Global	1,080	1,080	1,080
	Systemaire	393	393	393
	TOTAL	3,473	3,473	3,473
4310	<u>ELECTRIC</u>			
	Current average monthly rate \$500/month (6% decrease to \$470/mo)	6,732	6,000	5,640
4320	<u>GAS/HEATING</u>			
	Current average monthly rate \$206 x 12 (no increase)	2,592	2,472	2,472

BUILDING DEPARTMENT BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019		BUDGET FY 2018	PROJECTED FY 2018	BUDGET FY 2019
4330 WATER & SEWER				
Sewer Current Average Quarterly Rate \$250 x 4 (11% inc in 7/19)		1,055	1,000	1,000
Water Current average quarterly rate \$250 x 4 (25% inc in 5/18)		1,125	1,000	1,000
		<u>2,180</u>	<u>2,000</u>	<u>2,000</u>
4340 TRASH DISPOSAL				
Current monthly rate \$27.22 x 12 (+citishred)		336	336	336
4350 TELEPHONE				
Current monthly average - \$130/month		1,560	1,560	1,560
4351 CELL PHONE- CURRENT MONTHLY AVG.				
Three phones total; B.O. and B.Inspector: \$100/month x 12		1,200	1,200	1,200
PROFESSIONAL FEES				
4411 Planning Consultants- Comp. Plan and Zoning Ord. Update		75,000	0	150,000
4413 Midwest Litigation Reporting		4,000	4,000	4,000
4414 Various Engineering -- Updated Maps, etc.		2,400	2,400	2,400
4415 Landscape review (reimbursable)		12,000	15,000	15,000
TOTAL		<u>93,400</u>	<u>21,400</u>	<u>171,400</u>
4420 COMPUTER SERVICES				
Zobrio - Maintenance		2,400	2,400	2,400
Code Red		400	400	400
Office 365 (\$17 p/m x 6 users)		2,400	990	1,350
Adobe (\$180/year per license, 4 licenses)		0	720	720
Charter		200	200	200
TOTAL		<u>5,400</u>	<u>4,710</u>	<u>5,070</u>
4430 ADVERTISING				
Want Ads		120	120	120
Public Notices		1,900	1,500	1,500
TOTAL		<u>2,020</u>	<u>1,620</u>	<u>1,620</u>
4530 DUES				
Intl. Code Council		135	135	135
MABOI (3 people * \$35/each)		70	105	105
APA - STL		25	25	25
MACE (2*35)		70	70	70
ASFP		100	100	100
MSFMA		25	25	25
MFAM		30	30	30
Certification Renewals (CFM: \$110, ICC: \$90)		300	300	300
Land disturbance certification		500	500	500
TOTAL		<u>1,255</u>	<u>1,290</u>	<u>1,290</u>

BUILDING DEPARTMENT BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019		BUDGET FY 2018	PROJECTED FY 2018	BUDGET FY 2019
4550	<u>TRAINING CLASSES & SEMINARS</u>			
	Inspection Course, MABOI Educational Conference	120	600	900
	Certification test	600	0	600
	APA	600	350	350
	ICC Conference, education, code change hearings		625	625
	Zoning & Planning Commissioner training		0	240
	Other, training (land disturbance, arborist training)	2,400	1,000	1,000
	TOTAL	3,720	2,575	3,715
4551	<u>TRAVEL EXPENSES - CLASSES / SEMINARS</u>			
	ICC National Conference	2,400	2,400	2,400
	MABOI		1,250	1,250
	APA		500	500
	TOTAL	2,400	4,150	4,150
4570	<u>POSTAGE</u>			
	Estimated	1,200	1,200	1,200
4580	<u>SUNDRY</u>			
	Miscellaneous	1,200	1,200	1,200
4590	<u>PROPERTY & LIABILITY</u>			
	Current Premium	16,072	17,698	17,698
	Estimated Increase	804	0	1,062
	TOTAL	16,876	17,698	18,759
4591	<u>VEHICLE INSURANCE</u>			
	Current Premium	5,884	6,019	6,019
	Estimated Increase	588	0	361
	TOTAL	6,473	6,019	6,380
4595	<u>MISC. EQUIPMENT PURCHASES</u>			
	Plan room shelves	1200	0	1200
	Office chairs (4) and new desks	1200	0	600
	Total	2,400	0	1,800
TOTAL BUILDING DEPT. EXPENDITURES		621,346	533,485	738,340

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FINANCE DEPARTMENT

GENERAL FUND COMPARISONS	2017-2017					2019	
	2013	2014	2015	2016	2017	Avg % Chg/Yr	BUDGET comp to '18 BUDGET % CHANGE
EXPENSES-FINANCE							
PERSONNEL							
SALARIES					160,125	158,714	170,228 6.3%
RETIREMENT AND SPECIAL PAY					0	590	0 0.0%
OVERTIME					1,800	0	1,500 -16.7%
TEMPORARY					0	5,169	0 0.0%
SOCIAL SECURITY & MEDICARE					11,806	12,147	13,022 10.3%
MEDICAL INS.					26,235	16,600	19,505 -25.7%
DENTAL INS.					2,194	1,600	1,565 -28.7%
VISION INS.					489	500	430 -12.0%
LIFE INS.					317	300	266 -16.2%
DISABILITY INSURANCE					608	600	579 -4.8%
RETIREMENT					18,658	18,658	16,542 -11.3%
UNEMPLOYMENT COMP. INS.					0	0	0 0.0%
WORKERS' COMP INS.					190	170	163 -14.1%
SUB-TOTAL	0	0	0	0	222,422	215,048	223,799 0.6%
SUPPLIES							
OFFICE SUPPLIES & PRINTING					670	670	1,220 82.1%
GASOLINE					1,893	1,500	1,750 -7.6%
COMPUTER SUPPLIES					200	200	200 0.0%
UNIFORMS					200	110	200 0.0%
EQUIPMENT RENTAL					0	0	0 0.0%
SUB-TOTAL	0	0	0	0	2,963	2,480	3,370 13.7%
MAINTENANCE							
MAINTENANCE CONTRACTS					3,000	0	18,000 5
SUB-TOTAL	0	0	0	0	3,000	0	18,000 500.0%
PROFESSIONAL SERVICES							
PROFESSIONAL FEES-AUDIT					21,300	22,310	24,000 12.7%
PROF. FEES OFFICE REPORTERS					0	0	0 0.0%
PROF. FEES ENGINEERING					0	0	0 0.0%
PROF. FEES OTHER					16,800	10,000	14,400 -14.3%
COMPUTER SERVICES					12,091	9,982	13,270 9.8%
ADVERTISING					125	150	150 0
SUB-TOTAL	0	0	0	0	50,316	42,442	51,820 3.0%
MISCELLANEOUS EXPENSES							
DUES					220	220	225 2.3%
SUBSCRIPTIONS					100	120	740 640.0%
TRAINING CLASSES & SEMINARS					900	1,450	1,950 116.7%
TRAVEL EXPENSES - CLASSES / SEMINARS					900	400	2,900 222.2%
POST SECONDARY TUITION					0	0	700 0.0%
SUNDRY					500	400	580 16.0%
PROPERTY AND LIABILITY INSURANCE					12,402	13,006	13,786 11.2%
MISC. EQUIPMENT PURCHASES					0	0	750 0.0%
SUB-TOTAL	0	0	0	0	15,022	15,596	21,631 44.0%
GRAND TOTAL	0	0	0	0	283,723	275,566	318,620 8.5%

GENERAL GOVERNMENT FINANCE BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019				BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
<u>SALARIES</u>						
4001	Base			160,125	158,714	170,228
4004	Retirement and Special Pay			0	590	
4005	Overtime			1,800	0	1,500
4007	Temporary Help			0	5,169	
	TOTAL			161,925	164,473	171,728
 <u>4020 SOCIAL SECURITY</u>						
	FICA @ 6.2%			9,568	0	10,554
	Medicare @1.45%			2,238	0	2,468
	TOTAL			11,806	12,147	13,022
 <u>4030 HEALTH INSURANCE</u>						
	Estimated			26,235	16,600	19,505
 <u>4031 DENTAL INSURANCE</u>						
	Estimated			2,194	1,600	1,565
 <u>4032 VISION INSURANCE</u>						
	Estimated			489	500	430
 <u>4033 LIFE INSURANCE</u>						
	Estimated			317	300	266
 <u>4034 DISABILITY INSURANCE</u>						
	Estimated			608	600	579
 <u>4050 RETIREMENT FUND</u>						
	Estimated amount necessary to fund plan based on actuarial report.			18,658	18,658	16,542
 <u>4070 WORKERS' COMPENSATION</u>						
	Current Premium			190	170	163
 <u>4110 OFFICE SUPPLIES AND PRINTING</u>						
	Copy Machine Paper			100	100	200
	Envelopes			70	70	70
	Budget Document Supplies			0	0	200
	Forms, Cards, etc.			100	100	300
	Other			400	400	450
	TOTAL			670	670	1,220
 <u>4121 GASOLINE</u>						
	2018 - 728 gal @\$2.60			1,893	1,500	1,750
	2019 - 700 gal @\$2.45					
 <u>4130 COMPUTER SUPPLIES</u>						
	Printer Materials (toner, etc.)			200	200	200
	TOTAL			200	200	200

GENERAL GOVERNMENT FINANCE BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019				BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
4170	<u>UNIFORMS</u>					
	Finance Shirts/Jackets \$100 each, 1/2 Accounting Clerk I and Accounting Clerk II			200	110	200
4250	<u>MAINTENANCE CONTRACTS</u>					
	Microsoft SL			3,000	0	3,000
	2019 New Finance Software					15,000
	TOTAL			3,000	0	18,000
	<u>PROFESSIONAL FEES</u>					
4412	2019 \$20,000 plus audit prep (\$4,000 estimate)			21,300	22,310	24,000
4415	Pension Actuary - Milliman			10,000	10,000	11,000
4415	Accounting Serv.			6,800	0	3,400
	TOTAL			38,100	32,310	38,400
4420	<u>COMPUTER SERVICES</u>					
	Monthly Data Proc. Charges (County and MO DOR)			660	480	480
	Payroll (ADP) (increasing 1% on 7/23/19)			7,474	7,474	9,350
	AsiFlex (Flexible Spending Accounts) \$70/month			675	840	840
	IT Support			2,500	400	1,500
	Adobe Professional - \$15/month/user - 3 users (1/2 Accounting Clerk I and Accounting Clerk II)			360	388	550
	Office 365 Finance+ labor for renewal licensing (1/2 Accounting Clerk I and Accounting Clerk II)			422	400	550
				12,091	9,982	13,270
4430	<u>ADVERTISING</u>					
	Public Notices			125	150	150
	TOTAL			125	150	150
4530	<u>DUES</u>					
	GFOA - National			170	170	175
	GFOA - State			50	50	50
	TOTAL			220	220	225
4540	<u>SUBSCRIPTIONS</u>					
	Gov't Finance Review			50	0	50
	St. Louis Business Journal- (2018- 6 Months, 2019- 12			0	70	140
	Wall Street Journal			0	0	350
	Finance/Accounting Material			0	50	100
	Other			50	0	100
	TOTAL			100	120	740
4550	<u>TRAINING CLASSES & SEMINARS</u>					
	GFOA/spring & fall conf & monthly meetings			900	900	1,200
	CPFO Exams			0	350	0
	National GFOA Conference			0	200	750
	TOTAL			900	1,450	1,950

GENERAL GOVERNMENT FINANCE BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019			
	BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
4551 <u>TRAVEL EXPENSES - CLASSES / SEMINARS</u>			
GFOA- spring & fall conferences	900	400	900
GFOA- National Conference	0	0	2,000
TOTAL	900	400	2,900
4560 <u>POST SECONDARY TUITION</u>			
Cathy Crawley	0	0	700
4580 <u>SUNDRY</u>			
GFOA Distinguished Budget Award	0	0	280
Other	500	400	300
TOTAL	500	400	580
4590 <u>PROPERTY & LIABILITY INSURANCE</u>			
Current Premium	11,274	13,006	13,006
Estimated Increase	1,127	0	1,127
	12,402	13,006	13,786
4595 <u>MISC. EQUIPMENT PURCHASES</u>			
Desk Chair- Accounting Clerk	0	0	500
Misc.	0	0	250
	0	0	750
TOTAL FINANCE EXPENDITURES	293,723	275,566	318,620

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MUNICIPAL COURT

GENERAL FUND COMPARISONS	2013	2014	2015	2016	2017	Avg % Chg/Yr	ESTIMATE 2018	BUDGET 2019	2019 BUDGET comp to '18 BUDGET % CHANGE	
EXPENSES-COURT										
PERSONNEL										
SALARIES							0	59,249	0.0%	0.0%
OVERTIME							0	3,000	0.0%	0.0%
SOCIAL SECURITY & MEDICARE							0	4,533	0.0%	0.0%
MEDICAL INS.							0	19,647	0.0%	0.0%
DENTAL INS.							0	1,318	0.0%	0.0%
VISION INS.							0	215	0.0%	0.0%
LIFE INS.							0	92	0.0%	0.0%
DISABILITY INSURANCE							0	201	0.0%	0.0%
RETIREMENT							0	5,706	0.0%	0.0%
WORKERS' COMP INS.							0	57	0.0%	0.0%
SUB-TOTAL	0	0	0	0	0	0.00%	0	94,018	0.0%	0.0%
SUPPLIES										
OFFICE SUPPLIES & PRINTING							0	1,400	0.0%	0.0%
COMPUTER SUPPLIES							0	400	0.0%	0.0%
PHOTO EQUIPMENT & SUPPLIES							0	0	0.0%	0.0%
UNIFORMS							0	100	0.0%	0.0%
EQUIPMENT RENTAL							0	0	0.0%	0.0%
SUB-TOTAL	0	0	0	0	0	0.00%	0	1,900	0.0%	0.0%
UTILITIES										
TELEPHONE							0	0	0.0%	0.0%
MOBILE PHONE							0	220	0.0%	0.0%
SUB-TOTAL	0	0	0	0	0	0.00%	0	220	0.0%	0.0%
PROFESSIONAL SERVICES										
COMPUTER SERVICES							0	7,103	0.0%	0.0%
LEGAL RETAINERS							0	9,000	0.0%	0.0%
BLDG. COMM & INSP.							0	0	0.0%	0.0%
SUB-TOTAL	0	0	0	0	0	0.00%	0	16,103	0.0%	0.0%
MISCELLANEOUS EXPENSES										
DUES							0	100	0.0%	0.0%
SUBSCRIPTIONS							0	225	0.0%	0.0%
TRAINING CLASSES & SEMINARS							0	800	0.0%	0.0%
TRAVEL EXPENSES - CLASSES / SEMINARS							0	1,600	0.0%	0.0%
POST SECONDARY TUITION							0	0	0.0%	0.0%
POSTAGE							0	400	0.0%	0.0%
SUNDRY							0	500	0.0%	0.0%
MISC. EQUIPMENT PURCHASES							0	500	0.0%	0.0%
SUB-TOTAL	0	0	0	0	0	0.00%	0	4,125	0.0%	0.0%
GRAND TOTAL	0	0	0	0	0	0	0	116,366	0.0%	0.0%

GENERAL GOVERNMENT COURT BUDGET DETAIL					BUDGET	ESTIMATE	BUDGET
FISCAL YEAR ENDING DECEMBER 31, 2019					FY 2018	FY 2018	FY 2019
<u>SALARIES</u>							
4001	Base						59,249
4004	Special Pay			0			
4005	Overtime						3,000
4007	Temporary Help			0			
	TOTAL			0	0		62,249
<u>SOCIAL SECURITY</u>							
4020	FICA @ 6.2%						3,673
	Medicare @1.45%						859
	TOTAL			0	0		4,533
<u>HEALTH INSURANCE</u>							
4030	Estimated						19,647
<u>DENTAL INSURANCE</u>							
4031	Estimated						1,318
<u>VISION INSURANCE</u>							
4032	Estimated						215
<u>LIFE INSURANCE</u>							
4033	Estimated						92
<u>DISABILITY INSURANCE</u>							
4034	Estimated						201
<u>RETIREMENT FUND</u>							
4050	Estimated amount necessary to fund plan based on actuarial report.						5,706
<u>WORKERS' COMPENSATION</u>							
4070	Current Premium Increase						
	TOTAL			0	0		57
<u>OFFICE SUPPLIES AND PRINTING</u>							
4110	Copy Machine Paper						100
	Envelopes						100
	Forms, Cards, etc.						1,000
	Other						200
	TOTAL			0	0		1,400
<u>COMPUTER SUPPLIES</u>							
4130	Printer Materials (toner, etc.)						200
	Other						200
	TOTAL			0	0		400

GENERAL GOVERNMENT COURT BUDGET DETAIL			
	BUDGET	ESTIMATE	BUDGET
FISCAL YEAR ENDING DECEMBER 31, 2019	FY 2018	FY 2018	FY 2019
4170 <u>UNIFORMS</u>			
Court Administrator - Shirts/Jackets			100
TOTAL			100
4351 <u>CELL PHONE- CURRENT MONTHLY AVG.</u>			
No Cellphones			
Tablets - 1@\$11/month plus \$7.09 account fee			220
TOTAL	0	0	220
4420 <u>COMPUTER SERVICES</u>			
REJIS - Court - \$366/month			4,392
REJIS - Communication & Access - \$184/month			2,208
Adobe Professional - \$15/month/user			248
Office 365			255
TOTAL	0	0	7,103
4440 <u>LEGAL RETAINERS</u>			
Municipal Judge \$ 2,250 quarterly			9,000
TOTAL			9,000
4530 <u>DUES</u>			
MACA, MSLACA			100
TOTAL	0	0	100
4540 <u>SUBSCRIPTIONS</u>			
Court Rules			225
TOTAL	0	0	225
4550 <u>TRAINING CLASSES & SEMINARS</u>			
Court			800
TOTAL	0	0	800
4551 <u>TRAVEL EXPENSES - CLASSES / SEMINARS</u>			
Court			1,600
TOTAL	0	0	1,600
4570 <u>POSTAGE</u>			
Estimated			400
TOTAL	0	0	400
4580 <u>SUNDRY</u>			
Other			500
TOTAL	0	0	500
4595 <u>MISC. EQUIPMENT PURCHASES</u>			
Desk Chair - Court Administrator			500
Total	0	0	500
TOTAL COURT EXPENDITURES			116,366

ROAD & BRIDGE FUND

CITY OF LADUE ROAD & BRIDGE FUND REVENUE BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019			
	BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
3180 <u>MOTOR VEHICLE LICENSES</u>			
Estimated	36,000	36,000	36,000
3250 <u>COUNTY ROAD FUND TAX</u>			
Estimated	666,600	666,600	676,599
3260 <u>GASOLINE TAX</u>			
Estimated	222,200	222,200	225,533
3510 <u>EARNINGS ON INVESTMENTS</u>			
Estimated	2,525	2,525	2,563
3540 <u>SUNDRY</u>			
Fed share of Lay Road Improvements	227,541	184,000	0
Fed share of Lay Sidewalk Project	613,372	496,000	0
TOTAL	840,913	680,000	0
TOTAL ROAD & BRIDGE REVENUE	1,768,238	1,607,325	940,695

**CITY OF LADUE
ROAD & BRIDGE FUND EXPENDITURES**

BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019	BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
4805 ROAD & DRAINAGE MAINTENANCE			
Paving Materials & Disposal	30,000	20,000	30,000
Cross walk safety improvements	5,000	0	5,000
Mill/Overlay/Re-striping: Gilbert	17,000	0	0
Mill/Overlay/Re-striping: Kortwright	19,000	0	0
Reclamite: Lay Road; 4100 square yards	4,100	4,012	0
General road Striping	0	0	108,000
Street Sweeping	5,000	5,000	5,000
Curb & Sidewalk Maintenance	6,000	6,000	6,000
TOTAL	86,100	35,012	154,000
4810 GUARD RAIL MAINTENANCE			
Repairs and end-terminal replacements as needed	6,000	4,000	5,000
4815 RIGHT-OF-WAY MAINTENANCE			
General	1,200	1,200	1,200
Roadway Landscape	9,600	4,000	10,000
Holiday Lighting	0	9,298	9,300
Equipment rental	2,400	2,400	2,400
Weed Control Chemicals	1,200	1,200	1,200
TOTAL	14,400	18,098	24,100
4820 ROAD SIGNS			
Estimated (various replacements)			
TOTAL	4,000	4,000	4,000
4825 SNOW & ICE REMOVAL			
50 tons of salt @ \$58.44/ton(Co-op Jan/Feb 2019)	1,433	5,600	2,922
400 tons of salt @ \$65/ton (Co-op Nov/Dec 2019)	32,500	0	26,000
3,000 gal. of liquid calcium @ \$1.33 per gal.	5,307	5,307	5,307
Weather service	2,400	2,400	2,400
Calcium Pellets	850	850	850
TOTAL	42,490	14,157	37,479
4830 TRAFFIC SIGNAL MAINTENANCE			
Allowance for minor signal improvements	24,000	10,000	24,000
Maintenance	18,000	24,000	24,000
Electric (550 x 12)	6,600	6,600	6,600
TOTAL	48,600	40,600	54,600
4835 GASOLINE STORAGE TANKS			
Maintenance & Inspections	5,000	2,500	5,000
4840 TREE REMOVAL			
Tree removal and tree maintenance	20,000	20,000	22,000
4851 CLAYTON ROAD BUSN DISTRICT/S. OUTER 40			
Pedestrian Audit; Crosswalks and Pedestrian Signal (see 4895-2-00)	12,000	0	0
Clayton/Warson/I-64 Enhancement and Sidewalk Connections (Fund)	10,000	0	0
TOTAL	22,000	0	0
4852 CLAYTON ROAD PARK SUBD			
See Annual Microsurfacing Program below	95,000	0	0
4864 DIELMAN ROAD			
TIP application fee & preperation cost	0	0	11,000

CITY OF LADUE ROAD & BRIDGE FUND EXPENDITURES			
BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019	BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
4840 TREE REMOVAL			
Tree removal and tree maintenance	20,000	20,000	22,000
4851 CLAYTON ROAD BUSN DISTRICT/S. OUTER 40			
Pedestrian Audit; Crosswalks and Pedestrian Signal (see 4895-2-00)	12,000	0	0
Clayton/Warson/I-64 Enhancement and Sidewalk Connections (Fund)	10,000	0	0
	<u>22,000</u>	<u>0</u>	<u>0</u>
4852 CLAYTON ROAD PARK SUBD			
See Annual Microsurfacing Program below	95,000	0	0
4864 DIELMAN ROAD			
TIP application fee & preperation cost	0	0	11,000
4876 LAY ROAD			
Road portion (Construction)	299,000	230,000	0
Sidewalk portion (Construction)	806,000	620,000	0
	<u>1,105,000</u>	<u>850,000</u>	<u>0</u>
<u>MILL AND OVERLAY PROGRAM, including re-striping</u>			
4866 Gilbert	0	0	20,160
4870 Kortwright	0	0	24,480
4880 McKnight Road; I-64 - Litzsinger Shoulder	0	0	64,650
4853 Clayton Road Park Subdivision Alleys	0	0	20,160
	<u>0</u>	<u>0</u>	<u>129,450</u>
<u>ANNUAL MICROSURFACING PROGRAM</u>			
Actual Cost in 2018: \$5.90/SY, Budget 2019: \$6.00/SY			
4888 Warson; Clayton to Old Warson (\$5.90/SY with striping)	172,500	107,000	0
4862 Des Peres (\$5.90/SY)	0	33,000	0
4852 Clayton Road Park Subdivision	0	53,000	0
4882 North McKnight	0	0	24,054
4890 Old Warson (2017)	0	0	0
4892 Woodlawn (2017)	0	0	0
4872 Ladue Road (at \$6.22/SY for traffic control), 60494 SY	0	0	376,273
	<u>172,500</u>	<u>193,000</u>	<u>400,327</u>
<u>ADA SIDEWALK AND RAMP IMPROVEMENTS</u>			
4851 Improvement Project #2 (Clayton Rd Bus. Dist.) design '18, constr. '1	0	35,000	200,000
4850 Improvement Project #5 (Clayton between Lindbergh & Warson) desi	0	0	25,000
4850 Improvement Projects #1 & #3(Clayton east of Conway) apply for gra	0	0	10,000
	<u>0</u>	<u>35,000</u>	<u>235,000</u>
4895 PROFESSIONAL FEES			
Traffic Consultant: on-call traffic engineering	15,000	15,000	50,000
Roadway Consultant: on-call roadway engineering	0	25,000	36,000
Citywide ADA improvements, curb ramp replacement	150,000	0	0
GIS: \$300/month plus data plans for I-pads, new data layers	9,800	9,800	9,800
TOTAL	<u>174,800</u>	<u>49,800</u>	<u>95,800</u>
4896 SUNDRY			
Estimated	0	0	0
4899 TRANSFER TO GENERAL			
Transfer to General Fund	<u>487,496</u>	<u>487,496</u>	<u>500,010</u>
TOTAL ROAD & BRIDGE EXPENDITURES	<u>2,283,386</u>	<u>1,753,663</u>	<u>1,677,766</u>

CAPITAL IMPROVEMENT FUND

CITY OF LADUE			
CAPITAL IMPROVEMENT FUND REVENUE			
BUDGET DETAIL			
FISCAL YEAR ENDING DECEMBER 31, 2019	2018 BUDGET	ESTIMATE FY 2018	BUDGET FY 2019
3240 SALES TAX			
ESTIMATED	893,200	915,000	928,725
3510 EARNINGS ON INVESTMENT			
ESTIMATED	6,000	22,000	22,220
3600 TRANSFERS IN			
Transfer In- Special Revenue Fund	114,000	114,000	175,000
Transfer In- General Fund (New Firehouse)	1,000,000	0	0
TOTAL CAP. IMPROVEMENT REVENUE	2,013,200	1,051,000	1,125,945

CAPITAL IMPROVEMENT FUND EXPENDITURES			
BUDGET DETAIL			
FISCAL YEAR ENDING DECEMBER 31, 2019	2018 BUDGET	ESTIMATE FY 2018	BUDGET FY 2019
4710 CAPITAL ACQUISITIONS			
AD Facility Needs Assessment - City Hall	0	0	20,000
AD Roof Repair	15,000	0	15,000
AD Exterior Painting			30,000
PD Roof and Gutter Project	22,000	2,000	75,000
PD Replace AC split system for dispatch area	5,566	5,456	0
PD Repair or replace carport concrete	9,000	9,000	0
FD 2018 New Bay Doors	16,000	16,378	0
PW Municipal Campus Privacy Fence Replacement; 675	0	0	25,313
PW Fuel Tank Repairs	0	0	7,600
PW Public Works Department Facility Needs Assessmer	0	0	20,000
PW Municipal Campus Parking Lot Rehabilitation	0	0	0
PW ADA Improvement Project #1	88,000	0	16,100
PW ADA Improvement Project #5	0	3,400	17,000
PW Building B Roof Replacement			18,000
BD Exterior Painting			30,000
BD Building Department Facility & Programming assessr	0	0	20,000
BD Elevator Repair	55,000	0	0
TOTAL	210,566	36,234	294,013

CAPITAL IMPROVEMENT FUND EXPENDITURES

BUDGET DETAIL	2018	ESTIMATE	BUDGET
FISCAL YEAR ENDING DECEMBER 31, 2019	BUDGET	FY 2018	FY 2019
<u>4720 EQUIPMENT PURCHASES</u>			
AD City Hall Servers	11,000	11,000	15,000
AD City wide computer equipment	17,850	17,850	21,100
AD Software (Finance) Upgrade	120,000	0	160,000
AD Technology Upgrades - Council Room	27,000	0	27,000
AD Technology Upgrades - City Hall Conference Room	5,000	0	5,000
AD City Hall Office Furnishings	9,000	9,000	0
AD City Hall/Building Dept.-Generator (in service 1979) r	50,000	0	0
AD Records Management Software/Equipment/Storage	0	0	25,000
AD City wide phone system	0	0	0
PD Vehicle Video Record Equip (1 Server system; 7 Vel	0	0	60,000
PD Phone/radio Recorder			15,000
PD Bike Program	0	7,000	0
PD Tasers 25 @ \$1,000	33,625	33,614	0
PD Ticket Printers for Patrol Vehicles 7 @ \$950	11,900	6,900	0
PD Changing Equipment on New Cars	22,469	17,000	17,750
PD Ballistic Vest and Plates 27 @ \$1,000	27,000	25,880	0
PD Speed Trailer	17,000	10,800	0
FD Apparatus Equip - Hydraulic/Electric Rescue tools	32,000	26,404	27,000
FD Apparatus Equip - Vent Fan Replacement	0	0	9,000
FD Apparatus Equip - Fire Hose	19,000	19,000	0
FD Personal Protective Equip - Turn Out Gear	16,527	18,858	19,801
FD Personal Protective Equip - Tactical Equipment	0	11,388	0
PW Brine System with tank	0	0	16,500
PW Leaf Vac	30,000	29,456	0
PW A-300 BobCat Skid Steer	0	0	84,000
PW E-10 Flair Mower	103,543	103,455	0
PW Generator installation (transfer from FH1 to DPW)	16,000	16,000	0
PW Mini-Loader (for sidewalk maintenance)	30,000	29,695	0
PW Diagnostic Vehicle Scanner	5,500	5,470	0
BD Conf. Room technology upgrades (projector, smart b	7,000	10,000	0
BD HVAC	25,000	0	25,000
BD Software - Land Management/Permits/Complaints	6,200	5,400	5,400
TOTAL	642,614	414,170	532,551
<u>4730 VEHICLE PURCHASES</u>			
PD Police Vehicles	112,000	32,018	57,680
FD Vehicles - Duty Vehicle	52,000	34,713	45,000
FD Vehicles - Fire Apparatus	180,000	0	716,000
PW 2 Ton Dump Truck	131,688	0	110,021
PW 1 Ton Dump Truck	0	0	61,838
TOTAL	475,688	66,731	990,539
<u>DEBT SERVICE</u>			
FD New Firehouse- Interest and Principal	464,911	845,668	456,400
TOTAL	464,911	845,668	456,400
TOTAL CAP. IMPROVEMENT EXPENDITURES	1,793,779	1,362,803	2,273,503

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STORM WATER FUND

CITY OF LADUE STORM WATER FUND REVENUE BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019		BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
3240 <u>SALES TAX</u> ESTIMATED				
	TOTAL	1,103,991	1,103,991	1,120,551
3240 <u>EARNINGS ON INVESTMENT</u> ESTIMATED				
	TOTAL	21,210	102,000	103,530
3540 <u>SUNDRY</u> Lay Road Improvements (Engr & ROW))		148,397	120,000	-
	TOTAL	148,397	120,000	-
TOTAL STORM WATER REVENUE		1,273,597	1,325,991	1,224,081
STORM WATER FUND EXPENDITURES BUDGET DETAIL FISCAL YEAR ENDING DECEMBER 31, 2019		BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
4580 <u>SUNDRY</u>				
Bridge & Culvert - repair/maintenance		18,000	12,000	18,000
Small Project Storm Water Grant Matching		0	25,000	50,000
Storm water Implementation (Heat map updates, work orders)		24,000	10,000	24,000
	TOTAL	42,000	47,000	92,000
4801 <u>STORM WATER INFRASTRUCTURE</u>				
Lay Road Improvements (Engr & ROW)		195,000	150,000	0
Willow Hill - Reroute Along Road (Design)		354,251	174,419	173,337
Robin Hill Ln/McK. Ln Bank Stabil. (Design & Constr.)		1,618,577	119,476	511,057
Deerfield/Wakefield (Design)		337,651	216,416	314,543
Babler Lane (Design)		236,008	54,787	79,571
South Tealbrook (Design and Construction)		419,624	50,684	368,672
	TOTAL	3,161,111	765,782	1,447,180
4899 <u>TRANSFER TO GENERAL</u>				
Transfer to General Fund		161,273	161,273	142,653
TOTAL STORM WATER EXPENDITURES		3,364,384	974,055	1,681,833

PUBLIC SAFETY FUND

CITY OF LADUE

PUBLIC SAFETY FUND REVENUE			
BUDGET DETAIL			
FISCAL YEAR ENDING DECEMBER 31, 2019	BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
3240 <u>SALES TAX</u>			
ESTIMATED	400,000	425,000	435,000
3510 <u>EARNINGS ON INVESTMENTS</u>			
ESTIMATED	0	1,000	3,000
TOTAL PUBLIC SAFETY FUND REVENUE	400,000	426,000	438,000

PUBLIC SAFETY FUND EXPENDITURES			
BUDGET DETAIL			
FISCAL YEAR ENDING DECEMBER 31, 2019	BUDGET FY 2018	ESTIMATE FY 2018	BUDGET FY 2019
4899 <u>TRANSFERS OUT</u>	274,000	274,000	375,000
TOTAL PUBLIC SAFETY FUND EXPENDITURES	274,000	274,000	375,000

APPENDIX

CITY OF LADUE, MISSOURI
MISCELLANEOUS STATISTICAL DATA
AS OF JANUARY 1, 2019

Date of Incorporation	December 1, 1936
Form of Government	Mayor – City Council
Area	8.55 square miles
Population (2010 census)	8,521
Homes (2010 census)	3,377
Miles of Streets	
Public	23
Private	58
Fire Protection:	
Number of:	
Stations	2
Firemen and officers	32
Police Protection:	
Number of:	
Stations	1
Policemen and officers	26
Communications personnel	6
Public Works	
Number of:	
Buildings	3
Personnel and officers	14
Education:	
Number of:	
Elementary - public	2
Elementary - private	3
Middle school - public	1
High school - public	1
High School - private	2
Special education	1
Churches	6
Recreation and Culture:	
Number of:	
Parks	2 with approximately 66.7 acres
Libraries	1
Private country clubs	6
Employees:	88 Full-Time, 4 Part-Time

GLOSSARY OF TERMS

Ad Valorem Tax: A tax based on value.

Accounts Payable (AP): An accounting entry that represents the City's obligation to pay off a short-term debt to its creditors or suppliers. It appears on the balance sheet under the current liabilities.

Accounts Receivable (AR): The balance of money due to the City for goods or services delivered or used but not yet paid for by customers. It appears on the balance sheet as current assets.

Accrual Basis: The basis of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not). The City operates on a modified accrual basis.

Appropriation: The legal authorization made by the City Council which permits the City to incur obligations and make expenditures of resources.

Assessed Valuation: A valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.

Assets: Property owned by the City that has monetary value.

Balanced Budget: One where the total proposed expenditures from any fund shall not exceed the estimated revenues to be received, including debt issuances, transfers from other funds, and advances from other funds, plus any unencumbered [fund] balance or less any deficit estimated from the beginning of the budget year.

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses, and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements.

Budget: A plan of financial operation embodying an estimate or proposed revenue and expenditures for a given year. It is the primary means by which most of the expenditures and service delivery activities of the City are controlled.

Budget Message: The opening section of the budget, which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal year.

Capital Expenditures: Property, equipment, vehicles and infrastructure that have an expected life in excess of 5 years and an initial cost of more than \$5,000.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

Contingency: An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as extraordinary events.

Debt Service: The annual payment of principal and interest on the City's indebtedness.

Expenditure: An actual payment made by the City.

Fees: A general term used for any charge levied by government associated with providing a service, permitting an activity, or imposing a fine or penalty.

Fiscal Year: The period used for the accounting year. The City of Ladue has a fiscal year of Jan 1 thru December 31.

Franchise Fee: An ongoing fee charged to a franchisee (such as Charter Communications) for operating and providing service within the City of Ladue. The fee is based on a percentage of gross receipts, which is collected by the utility company from the customer and paid to the City generally on a quarterly basis.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with the related liabilities and residual equities and balances, and changes therein, which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: The accounts of the City are organized on the basis of funds and departments and are used to demonstrate legal compliance and to aid in financial management by segregating financial transactions of various City functions and activities.

Fund Balance: The amount by which the reported value of the City's assets exceeds the reported value of its liabilities in a particular fund. The fund balance is reduced for appropriated expenditures and increased for recorded revenues.

GAAP: Generally Accepted Accounting Principles.

GASB: Governmental Accounting Standards Board. The standard setting entity for generally accepted accounting principles of and reporting by all governmental entities in the United States.

General Fund: The main operating account of a nonprofit entity, such as a state or local government agency.

GFOA: Government Finance Officers Association (GFOA) is the professional association responsible for enhancing and promoting the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

Governmental funds: Those funds through which most governmental functions of the City are financed. The acquisition, use, and balance of the City's expendable financial resources and related liabilities are accounted for through governmental funds.

Intergovernmental Revenues: Revenues from other governments. Examples of intergovernmental revenues include Motor Fuel Tax, County Road and Bridge Tax, and Cigarette Tax.

Levy: To impose taxes, special assessments, or service charges for the support of governmental activities.

Liabilities: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date.

Personnel Expenses: Compensation to City employees in the form of salaries, wages, and employee benefits.

Supplies and Services: Expenditures for supplies and services for the general operations of the City.

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